

Table 1**Administration****SUMMARY OF EXPENDITURES OF THE STATE BOARD OF EQUALIZATION**

Fiscal Years 2011-12 and 2012-13

Function	Expenditures	
	FY 2011-12	FY 2012-13
Personal Services	\$350,030,000	\$359,155,000
Operating Expenses and Equipment:		
General Expense	18,602,000	23,762,000
Printing	1,554,000	1,995,000
Communications	4,591,000	4,506,000
Postage	3,197,000	3,831,000
Insurance	7,000	9,000
Travel--In-State	5,064,000	5,363,000
Travel--Out-of-State	3,251,000	2,936,000
Training	704,000	1,042,000
Facilities Operations	43,682,000	52,605,000
Utilities	131,000	150,000
Consulting & Professional Services:		
Interdepartmental	12,921,000	12,190,000
External	6,471,000	7,105,000
Consolidated Data Center	9,239,000	8,720,000
Data Processing	7,307,000	8,246,000
Central Administrative Services	5,063,000	5,996,000
Equipment	2,487,000	3,548,000
Other Items of Expense	110,000	120,000
Totals, Operating Expenses and Equipment	\$124,381,000	\$142,124,000
Totals, Expenditures:	\$474,411,000	\$501,279,000
Reimbursements	-136,520,000	-144,643,000
Special Funds	-63,660,000	-69,474,000
Federal Funds	-139,000	-136,000
Net Expenditures (General Fund)	\$274,092,000	\$287,026,000

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

Revenue Source	FY 2012-13	Yr-to-Yr Chg	FY 2011-12	Yr-to-Yr Chg
Alcoholic Beverage Taxes a/	\$356,551,000	3.0%	\$346,252,000	3.6%
Beer and Wine	169,053,000	4.2%	162,198,000	2.4%
Distilled Spirits	187,498,000	1.9%	184,054,000	4.7%
Cigarette and Tobacco Products Taxes a/	871,533,000	-3.3%	901,157,000	-1.1%
Breast Cancer	21,409,000	-5.0%	22,540,000	-4.7%
CA Children and Families First b/	480,490,000	-3.6%	498,497,000	-1.3%
Cigarette and Tobacco Products Compliance c/	1,696,000	2.4%	1,657,000	-2.2%
Cigarette and Tobacco Products Surtax	277,832,000	-2.0%	283,420,000	-0.6%
Cigarette Tax	90,106,000	-5.2%	95,042,000	-1.0%
Energy Resources Surcharge	71,673,000	-3.4%	74,163,000	30.3%
Environmental Taxes and Fees d/	719,416,000	8.8%	661,102,000	-7.0%
California Tire Recycling Management	51,983,000	6.1%	48,992,000	2.3%
Childhood Lead Poisoning Prevention	24,321,000	21.2%	20,070,000	1.2%
Electronic Waste Recovery and Recycle	86,890,000	-21.2%	110,255,000	-29.5%
Hazardous Substances Taxes and Fees	72,534,000	-3.3%	75,045,000	5.7%
Integrated Waste Management	40,911,000	0.3%	40,790,000	-3.6%
Marine Invasive Species Control	4,526,000	3.7%	4,364,000	-12.2%
Occupational Lead Poisoning Prevention	3,207,000	1.7%	3,154,000	2.4%
Oil Spill Prevention and Administration	31,337,000	10.4%	28,380,000	14.6%
State Responsibility Area Fire Prevention e/	75,202,000	NA		
Underground Storage Tank Cleanup	314,880,000	-0.6%	316,898,000	-4.6%
Water Rights	13,625,000	3.6%	13,153,000	61.9%
Fuel Taxes and Fees:	5,536,122,000	-1.0%	5,592,013,000	-1.6%
Gasoline Tax f/	5,206,304,000	-0.3%	5,221,980,000	0.4%
Jet Fuel Tax	2,643,000	4.3%	2,534,000	6.3%
Motor Vehicle Fees	6,468,000	48.8%	4,347,000	28.7%
Motor Vehicle Fuel Account g/	320,707,000	-11.7%	363,152,000	-23.4%
Gas Consumption Surcharge Fund h/	647,505,000	0.2%	646,308,000	8.2%
Insurance Taxes i/	2,063,818,000	3.8%	1,988,859,000	2.8%
Property Taxes	981,681,000	1.9%	963,102,000	8.5%
Local Taxes on State-Assessed Properties j/	965,940,000	2.0%	947,000,000	8.3%
Private Car Tax	7,886,000	-1.9%	8,041,000	29.7%
Timber Yield Tax	7,855,000	-2.6%	8,061,000	24.4%
Retail Sales Tax and Fees a,k/	44,679,961,000	8.5%	41,196,804,000	-3.1%
City and County Taxes l/	4,373,939,000	9.1%	4,009,624,000	8.9%
County Transportation Tax	1,458,207,000	9.7%	1,329,474,000	8.3%
Fees m/	12,741,000	20.7%	10,560,000	399.1%
Fiscal Recovery Fund Sales Tax n/	1,443,966,000	7.3%	1,345,698,000	10.6%
Local Revenue Fund 2011 o/	5,516,137,000	5.1%	5,247,531,000	NA
Local Revenue Fund State Sales Tax	2,916,188,000	7.1%	2,722,030,000	10.6%
Public Safety Fund Sales Tax	2,916,186,000	7.1%	2,721,846,000	10.6%
Special District Taxes	4,986,206,000	9.2%	4,567,694,000	9.8%
State Taxes f,n,p/	21,056,390,000	9.4%	19,242,348,000	-29.5%
State Emergency Telephone Number Account	79,152,000	-5.0%	83,313,000	-3.7%
Timber Regulation and Forest Restoration Fund q/	14,637,277	NA		
Total Revenues	\$56,022,049,000	6.8%	\$52,453,072,000	-2.4%

(Modified accrual basis of accounting)

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

Revenue Source	FY 2010-11	Yr-to-Yr Chg	FY 2009-10	Yr-to-Yr Chg
Alcoholic Beverage Taxes a/	\$334,193,000	7.4%	\$311,253,000	-3.9%
Beer and Wine	158,324,000	5.4%	150,171,000	-6.7%
Distilled Spirits	175,869,000	9.2%	161,083,000	-1.2%
Cigarette and Tobacco Products Taxes a/	911,322,000	-1.8%	928,007,000	-7.7%
Breast Cancer	23,652,000	-2.1%	24,171,000	-6.0%
CA Children and Families First b/	504,963,000	-1.4%	512,104,000	-7.8%
Cigarette and Tobacco Products Compliance c/	1,694,000	-4.7%	1,778,000	-6.2%
Cigarette and Tobacco Products Surtax	285,019,000	-3.0%	293,769,000	-6.8%
Cigarette Tax	95,994,000	-0.2%	96,184,000	-10.3%
Energy Resources Surcharge	56,915,000	6.8%	53,300,000	-6.6%
Environmental Taxes and Fees d/	710,604,000	2.0%	696,453,000	22.6%
California Tire Recycling Management	47,908,000	5.2%	45,536,000	-2.8%
Childhood Lead Poisoning Prevention	19,830,000	-28.8%	27,852,000	48.5%
Electronic Waste Recovery and Recycle	156,283,000	-11.1%	175,811,000	62.7%
Hazardous Substances Taxes and Fees	71,008,000	-7.1%	76,399,000	-3.4%
Integrated Waste Management	42,295,000	0.9%	41,910,000	-13.7%
Marine Invasive Species Control	4,970,000	15.5%	4,304,000	8.6%
Occupational Lead Poisoning Prevention	3,080,000	-15.4%	3,641,000	7.1%
Oil Spill Prevention and Administration	24,760,000	-2.2%	25,325,000	-5.7%
State Responsibility Area Fire Prevention e/				
Underground Storage Tank Cleanup	332,346,000	14.9%	289,174,000	29.0%
Water Rights	8,124,000	25.0%	6,500,000	-21.3%
Fuel Taxes and Fees:	5,683,361,000	79.4%	3,168,797,000	-1.1%
Gasoline Tax f/	5,203,521,000	95.0%	2,668,891,000	-0.3%
Jet Fuel Tax	2,384,000	5.9%	2,252,000	-9.6%
Motor Vehicle Fees	3,377,000	-0.3%	3,386,000	3.7%
Motor Vehicle Fuel Account g/	474,079,000	-4.1%	494,268,000	-5.0%
Gas Consumption Surcharge Fund h/	597,161,000	12.2%	532,303,000	18.8%
Insurance Taxes i/	1,934,385,000	2.6%	1,884,992,000	-2.7%
Property Taxes	887,339,000	4.7%	847,511,000	0.5%
Local Taxes on State-Assessed Properties j/	874,658,000	4.3%	838,728,000	1.0%
Private Car Tax	6,201,000	6.6%	5,816,000	-3.8%
Timber Yield Tax	6,480,000	118.4%	2,967,000	-56.8%
Retail Sales Tax and Fees a,k/	42,517,662,000	0.8%	42,165,819,000	5.6%
City and County Taxes l/	3,681,279,000	4.9%	3,510,763,000	-6.0%
County Transportation Tax	1,228,097,000	5.0%	1,170,171,000	-6.1%
Fees m/	2,116,000	297.7%	532,000	38.2%
Fiscal Recovery Fund Sales Tax n/	1,217,117,000	4.7%	1,161,938,000	-6.2%
Local Revenue Fund 2011 o/	-	NA	-	NA
Local Revenue Fund State Sales Tax	2,461,759,000	4.8%	2,348,068,000	-3.8%
Public Safety Fund Sales Tax	2,461,610,000	4.8%	2,348,068,000	-3.8%
Special District Taxes	4,161,245,000	5.3%	3,953,322,000	11.3%
State Taxes f,n,p/	27,304,440,000	-1.3%	27,672,958,000	9.5%
State Emergency Telephone Number Account	86,507,000	-4.3%	90,349,000	-16.2%
Timber Regulation and Forest Restoration Fund q/				
Total Revenues	\$53,719,450,000	6.0%	\$50,678,783,000	4.7%

(Modified accrual basis of accounting)

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

Revenue Source	FY 2008-09	Yr-to-Yr Chg	FY 2007-08	Yr-to-Yr Chg
Alcoholic Beverage Taxes a/	\$323,954,000	-1.0%	\$327,270,000	-2.0%
Beer and Wine	160,953,000	2.1%	157,568,000	-7.0%
Distilled Spirits	163,001,000	-3.9%	169,702,000	3.2%
Cigarette and Tobacco Products Taxes a/	1,005,615,000	-3.6%	1,042,797,000	-3.8%
Breast Cancer	25,718,000	-2.6%	26,400,000	-3.2%
CA Children and Families First b/	555,404,000	-3.7%	576,857,000	-4.4%
Cigarette and Tobacco Products Compliance c/	1,895,000	-2.0%	1,934,000	-11.4%
Cigarette and Tobacco Products Surtax	315,344,000	-3.8%	327,734,000	-2.4%
Cigarette Tax	107,254,000	-2.4%	109,871,000	-4.8%
Energy Resources Surcharge	57,049,000	0.0%	57,040,000	1.2%
Environmental Taxes and Fees d/	567,936,000	-3.4%	587,646,000	3.9%
California Tire Recycling Management	46,863,000	-14.8%	55,027,000	-6.0%
Childhood Lead Poisoning Prevention	18,755,000	-47.2%	35,544,000	281.8%
Electronic Waste Recovery and Recycle	108,044,000	34.4%	80,394,000	1.3%
Hazardous Substances Taxes and Fees	79,091,000	3.3%	76,533,000	12.8%
Integrated Waste Management	48,556,000	-11.2%	54,680,000	-5.1%
Marine Invasive Species Control	3,964,000	45.6%	2,722,000	-2.3%
Occupational Lead Poisoning Prevention	3,399,000	3.0%	3,299,000	5.3%
Oil Spill Prevention and Administration	26,853,000	-3.9%	27,945,000	-0.4%
State Responsibility Area Fire Prevention e/				
Underground Storage Tank Cleanup	224,158,000	-8.0%	243,649,000	-3.0%
Water Rights	8,254,000	5.1%	7,853,000	1.7%
Fuel Taxes and Fees:	3,203,821,000	-5.7%	3,396,594,000	-0.8%
Gasoline Tax f/	2,678,003,000	-4.5%	2,804,134,000	-1.5%
Jet Fuel Tax	2,492,000	-18.7%	3,065,000	0.8%
Motor Vehicle Fees	3,266,000	133.1%	1,401,000	426.7%
Motor Vehicle Fuel Account g/	520,060,000	-11.6%	587,994,000	2.3%
Gas Consumption Surcharge Fund h/	448,137,000	12.0%	400,030,000	-9.2%
Insurance Taxes i/	1,937,269,000	-3.6%	2,009,700,000	1.4%
Property Taxes	843,453,000	4.8%	804,511,000	5.5%
Local Taxes on State-Assessed Properties j/	830,536,000	5.7%	785,570,000	6.0%
Private Car Tax	6,045,000	-1.1%	6,110,000	-8.8%
Timber Yield Tax	6,872,000	-46.4%	12,831,000	-16.1%
Retail Sales Tax and Fees a,k/	39,924,935,000	-10.1%	44,416,478,000	-1.5%
City and County Taxes l/	3,734,285,000	-11.7%	4,228,650,000	-0.8%
County Transportation Tax	1,246,361,000	-12.8%	1,429,075,000	0.7%
Fees m/	385,000	-4.9%	405,000	-16.0%
Fiscal Recovery Fund Sales Tax n/	1,239,366,000	-11.6%	1,401,776,000	-0.3%
Local Revenue Fund 2011 o/	-	NA	-	NA
Local Revenue Fund State Sales Tax	2,439,721,000	-13.0%	2,805,089,000	-1.6%
Public Safety Fund Sales Tax	2,439,721,000	-13.0%	2,805,089,000	-1.6%
Special District Taxes	3,551,907,000	-10.6%	3,974,548,000	1.4%
State Taxes f,n,p/	25,273,188,000	-9.0%	27,771,845,000	-2.2%
State Emergency Telephone Number Account	107,795,000	3.9%	103,748,000	-7.5%
Timber Regulation and Forest Restoration Fund q/				
Total Revenues	\$48,419,964,000	-8.9%	\$53,145,812,000	-1.3%

(Modified accrual basis of accounting)

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

Revenue Source	FY 2006-07	Yr-to-Yr Chg	FY 2005-06	Yr-to-Yr Chg
Alcoholic Beverage Taxes a/	\$333,806,000	4.9%	\$318,282,000	1.3%
Beer and Wine	169,372,000	7.5%	157,627,000	0.6%
Distilled Spirits	164,434,000	2.4%	160,654,000	1.9%
Cigarette and Tobacco Products Taxes a/	1,084,103,000	-0.9%	1,093,789,000	0.2%
Breast Cancer	27,273,000	-3.2%	28,161,000	-2.4%
CA Children and Families First b/	603,385,000	-1.3%	611,031,000	0.3%
Cigarette and Tobacco Products Compliance c/	2,183,000	17.4%	1,859,000	-36.7%
Cigarette and Tobacco Products Surtax	335,893,000	0.4%	334,713,000	1.2%
Cigarette Tax	115,370,000	-2.3%	118,026,000	-0.9%
Energy Resources Surcharge	56,357,000	9.1%	51,638,000	-19.9%
Environmental Taxes and Fees d/	565,423,000	1.0%	559,835,000	18.8%
California Tire Recycling Management	58,509,000	-2.4%	59,955,000	25.8%
Childhood Lead Poisoning Prevention	9,309,000	-6.6%	9,970,000	-16.2%
Electronic Waste Recovery and Recycle	79,344,000	1.3%	78,321,000	154.2%
Hazardous Substances Taxes and Fees	67,850,000	2.5%	66,208,000	1.4%
Integrated Waste Management	57,609,000	-5.8%	61,171,000	8.3%
Marine Invasive Species Control	2,786,000	-7.2%	3,001,000	-14.8%
Occupational Lead Poisoning Prevention	3,132,000	1.5%	3,086,000	3.2%
Oil Spill Prevention and Administration	28,070,000	-2.4%	28,763,000	4.4%
State Responsibility Area Fire Prevention e/				
Underground Storage Tank Cleanup	251,095,000	3.9%	241,567,000	10.8%
Water Rights	7,719,000	-0.9%	7,793,000	11.9%
Fuel Taxes and Fees:	3,423,538,000	-0.1%	3,425,886,000	0.9%
Gasoline Tax f/	2,845,623,000	-0.9%	2,871,962,000	0.3%
Jet Fuel Tax	3,042,000	-2.4%	3,118,000	21.4%
Motor Vehicle Fees	266,000	-22.0%	341,000	-6.1%
Motor Vehicle Fuel Account g/	574,608,000	4.4%	550,466,000	3.5%
Gas Consumption Surcharge Fund h/	440,430,000	27.2%	346,172,000	14.9%
Insurance Taxes i/	1,982,588,000	-0.9%	2,001,281,000	1.4%
Property Taxes	762,865,000	0.9%	756,245,000	2.7%
Local Taxes on State-Assessed Properties j/	740,861,000	1.1%	733,150,000	2.5%
Private Car Tax	6,703,000	-3.6%	6,950,000	5.7%
Timber Yield Tax	15,301,000	-5.2%	16,145,000	13.2%
Retail Sales Tax and Fees a,k/	45,105,793,000	1.8%	44,300,734,000	6.8%
City and County Taxes l/	4,264,888,000	1.5%	4,199,969,000	3.6%
County Transportation Tax	1,419,150,000	1.3%	1,401,329,000	6.8%
Fees m/	482,000	11.8%	431,000	1.4%
Fiscal Recovery Fund Sales Tax n/	1,406,048,000	0.7%	1,395,801,000	17.5%
Local Revenue Fund 2011 o/	-	NA	-	NA
Local Revenue Fund State Sales Tax	2,850,488,000	1.4%	2,811,773,000	6.7%
Public Safety Fund Sales Tax	2,850,488,000	1.4%	2,811,773,000	6.7%
Special District Taxes	3,918,005,000	4.7%	3,743,610,000	7.9%
State Taxes f,n,p/	28,396,242,000	1.6%	27,936,047,000	6.7%
State Emergency Telephone Number Account	112,154,000	-14.3%	130,911,000	1.9%
Timber Regulation and Forest Restoration Fund q/				
Total Revenues	\$53,867,057,000	1.7%	\$52,984,773,000	6.1%

(Modified accrual basis of accounting)

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

Revenue Source	FY 2004-05	Yr-to-Yr Chg	FY 2003-04	Yr-to-Yr Chg
Alcoholic Beverage Taxes a/	\$314,275,000	0.5%	\$312,838,000	10.5%
Beer and Wine	156,612,000	-5.7%	166,108,000	4.6%
Distilled Spirits	157,663,000	7.5%	146,730,000	7.7%
Cigarette and Tobacco Products Taxes a/	1,091,224,000	0.4%	1,086,875,000	-8.8%
Breast Cancer	28,840,000	1.5%	28,427,000	1.1%
CA Children and Families First b/	609,503,000	1.3%	601,708,000	NA
Cigarette and Tobacco Products Compliance c/	2,938,000	-84.1%	18,479,000	-0.5%
Cigarette and Tobacco Products Surtax	330,887,000	3.0%	321,125,000	1.9%
Cigarette Tax	119,056,000	1.6%	117,137,000	2.1%
Energy Resources Surcharge	64,427,000	10.8%	58,173,000	26.2%
Environmental Taxes and Fees d/	471,177,000	11.3%	423,348,000	4.6%
California Tire Recycling Management	47,651,000	43.6%	33,181,000	4.0%
Childhood Lead Poisoning Prevention	11,904,000	-10.8%	13,339,000	-32.2%
Electronic Waste Recovery and Recycle	30,806,000	NA	-	NA
Hazardous Substances Taxes and Fees	65,314,000	1.5%	64,371,000	-3.6%
Integrated Waste Management	56,479,000	0.3%	56,287,000	2.4%
Marine Invasive Species Control	3,522,000	86.0%	1,894,000	66.2%
Occupational Lead Poisoning Prevention	2,990,000	10.7%	2,701,000	4.0%
Oil Spill Prevention and Administration	27,559,000	-17.0%	33,198,000	59.4%
State Responsibility Area Fire Prevention e/				
Underground Storage Tank Cleanup	217,985,000	3.0%	211,574,000	2.3%
Water Rights	6,967,000	2.4%	6,804,000	NA
Fuel Taxes and Fees:	3,396,928,000	0.8%	3,371,555,000	2.1%
Gasoline Tax f/	2,862,296,000	-0.2%	2,868,133,000	1.5%
Jet Fuel Tax	2,569,000	17.4%	2,189,000	-9.9%
Motor Vehicle Fees	363,000	2.8%	353,000	-30.0%
Motor Vehicle Fuel Account g/	531,700,000	6.2%	500,880,000	5.6%
Gas Consumption Surcharge Fund h/	301,376,000	14.8%	262,614,000	15.2%
Insurance Taxes i/	1,973,696,000	7.6%	1,834,205,000	15.9%
Property Taxes	736,444,000	-4.4%	770,340,000	7.1%
Local Taxes on State-Assessed Properties j/	715,600,000	-4.5%	749,200,000	6.9%
Private Car Tax	6,577,000	-0.9%	6,637,000	3.5%
Timber Yield Tax	14,267,000	-1.6%	14,503,000	15.7%
Retail Sales Tax and Fees a,k/	41,475,086,000	9.0%	38,058,620,000	6.5%
City and County Taxes l/	4,053,961,000	-15.9%	4,822,579,000	6.5%
County Transportation Tax	1,312,438,000	8.9%	1,205,470,000	6.5%
Fees m/	425,000	16.4%	365,000	6.9%
Fiscal Recovery Fund Sales Tax n/	1,187,425,000	NA	-	NA
Local Revenue Fund 2011 o/	-	NA	-	NA
Local Revenue Fund State Sales Tax	2,635,571,000	7.9%	2,442,269,000	7.2%
Public Safety Fund Sales Tax	2,635,803,000	7.9%	2,442,040,000	7.2%
Special District Taxes	3,469,334,000	12.6%	3,081,100,000	6.2%
State Taxes f,n,p/	26,180,129,000	8.8%	24,064,797,000	6.4%
State Emergency Telephone Number Account	128,463,000	-5.6%	136,124,000	3.7%
Timber Regulation and Forest Restoration Fund q/				
Total Revenues	\$49,953,096,000	7.9%	\$46,314,692,000	6.4%

(Modified accrual basis of accounting)

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

- a. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the BOE, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the BOE or credited against subsequent tax liabilities during the fiscal year are deducted.
- b. Effective January 1, 1999, this tax was created to raise funds for early childhood development programs.
- c. Effective January 1, 2004.
- d. In 1981-82 revenues were first received under these programs for hazardous waste.
- e. Effective July 1, 2011, the fee is \$150.00 per habitable structure located within a State Responsibility Area (SRA).
- f. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline is imposed.
- g. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Revenues collected under the International Fuel Tax Agreement (IFTA), implemented on January 1, 1996, are included.
- h. Effective January 1, 2001. This fund formerly was known as the Natural Gas Surcharge Fund.
- i. Does not include amounts collected by the Department of Insurance.
- j. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on state-assessed properties include ad valorem special assessments collected by city and county officials.
- k. Includes use tax.
- l. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.
- m. Effective January 1, 2011, fees include collection recovery costs.
- n. Effective July 1, 2004, the 1/4 percent special tax was imposed.
- o. For a complete listing of historical sales and use tax rates please visit the following webpage. <http://www.boe.ca.gov/sutax/taxrateshist.htm>
- p. Effective July 1, 2011, the Local Revenue Fund was created. At the same time the state sales tax rate was reduced to 3.9375 percent.
- q. Effective January 1, 2013, the Timber Regulation and Forest Restoration Fund was created.
- r. Revised.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.

Detail may not compute to total due to rounding

Table 3A
Administration

SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION FUNCTIONS, FY 2011-12 and 2012-13

Program	BOE Expenditures a/		Non-BOE Expenditures b/		Total Costs	
	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13
County Assessment Standards c/	\$9,027,000	\$8,984,000	\$975,000	\$1,324,000	\$10,002,000	\$10,308,000
State-Assessed Property d/	7,535,000	7,468,000	762,000	1,047,000	8,297,000	8,515,000
Timber Tax	1,588,000	1,469,000	-	-	1,588,000	1,469,000
Sales and Use Tax	378,692,000	398,259,000	21,555,000	25,485,000	400,247,000	423,744,000
Hazardous Substances Tax	4,117,000	3,768,000	-	-	4,117,000	3,768,000
Alcoholic Beverage Tax	2,412,000	2,110,000	208,000	207,000	2,620,000	2,317,000
Tire Recycling Fee	1,395,000	1,445,000	-	-	1,395,000	1,445,000
Cigarette and Tobacco Products Tax	22,076,000	23,686,000	233,000	398,000	22,309,000	24,084,000
Cigarette and Tobacco Products Licensing	7,765,000	8,487,000	81,000	129,000	7,846,000	8,616,000
Transportation Fund Tax e/	23,704,000	22,922,000	-	-	23,704,000	22,922,000
Occupational Lead Poisoning Prevention Fee	744,000	723,000	-	-	744,000	723,000
Integrated Waste Management	443,000	388,000	-	-	443,000	388,000
Underground Storage Tank Fee	2,905,000	2,690,000	-	-	2,905,000	2,690,000
Oil Spill Prevention	244,000	257,000	-	-	244,000	257,000
Energy Resources Surcharge	196,000	260,000	-	-	196,000	260,000
Annual Water Rights Fee	435,000	412,000	-	-	435,000	412,000
Childhood Lead Poisoning Prevention Fee	497,000	393,000	-	-	497,000	393,000
Marine Invasive Species Fee	401,000	287,000	-	-	401,000	287,000
State Responsibility Fire Area Prevention Fee Program	1,115,000	8,048,000	-	-	1,115,000	8,048,000
Emergency Telephone Users Surcharge	1,462,000	1,268,000	-	-	1,462,000	1,268,000
E-Waste Recycling Fee	4,700,000	3,796,000	-	-	4,700,000	3,796,000
Timber Regulation and Forest Restoration Fund	-	1,115,000	-	-	-	1,115,000
Insurance Tax c/	220,000	247,000	19,000	24,000	239,000	271,000
Natural Gas Surcharge	670,000	588,000	-	-	670,000	588,000
Appeals from Other Governmental Programs c/	2,035,000	2,194,000	113,000	139,000	2,148,000	2,333,000
Administration and Support:			-	-	-	-
Distributed to Other Programs f/	-50,249,000	-53,007,000	-	-	-50,249,000	-53,007,000
Non-BOE Programs (Reimbursable) c/	33,000 r/	15,000	-	-	33,000 r/	15,000
Totals	\$474,411,000 r/	\$501,279,000	\$23,946,000	\$28,753,000	\$498,357,000 r/	\$530,032,000
Reimbursements	-136,520,000	-144,643,000	-	-	-136,520,000	-144,643,000
Special Funds	-63,660,000	-69,474,000	-	-	-63,660,000	-69,474,000
Federal Funds	-139,000	-136,000	-	-	-139,000	-136,000
Net Totals, Programs	274,092,000 r/	287,026,000	23,946,000	28,753,000	298,038,000 r/	315,779,000

a. Format conforms to Program Budget presentation.

b. Includes a portion of the cost of operating central agencies that perform services for the BOE; such as offices of the Attorney General, the State Controller, and the State Personnel Board.

c. Costs not associated with BOE revenue generation.

d. Includes the cost of assessing and collecting the private railroad car tax.

e. Includes Motor Vehicle Fuel License Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.

f. These administrative costs are already allocated to the above tax programs.

r. revised

Table 3B
Administration

REVENUES AND RATIOS OF STATE BOARD OF EQUALIZATION EXPENDITURES AND TOTAL COSTS TO REVENUES

FROM ASSESSMENTS MADE BY THE BOE, FY 2011-12 and 2012-13

Tax a/	Revenues		Ratio of BOE expenditures to revenues (in percent)		Ratio of total costs to revenues (in percent)	
	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13
Taxes on state-assessed property	\$955,041,000	\$973,826,000	.79	.77	.87	.87
Timber tax	8,061,000	7,855,000	19.70	18.70	19.70	18.70
Sales and use tax	41,196,804,000	44,679,961,000	.92	.89	.97	.95
Alcoholic beverage tax	346,252,000	356,551,000	.70	.59	.76	.65
Cigarette tax	901,157,000	871,533,000	3.31	3.69	3.35	3.75
Motor vehicle fuel taxes b/	5,592,013,000 r/	5,536,122,000	.42 r/	.41	.42 r/	.41
Insurance tax	1,988,859,000	2,063,818,000	.01	.01	.01	.01
Energy resources surcharge	74,163,000	71,673,000	.26 r/	.36	.26 r/	.36
Natural gas surcharge	646,308,000	647,505,000	.10	.09	.10	.09
Emergency telephone users' surcharge	83,313,000	79,152,000	1.75	1.60	1.75	1.60
Hazardous substance taxes and other environmental fees	661,102,000	734,053,000	2.57 r/	3.18	2.57 r/	3.18
Totals and ratios	\$52,453,072,000 r/	\$56,022,049,000	.88	.87	.93	.92

a. Format conforms to Program Budget presentation.

b. Gasoline tax refunds have not been deducted from collections and the cost of making them is not included in expenditures.

r. revised

NOTE: Detail may not compute to total due to rounding

Table 4
Property Taxes

**SUMMARY OF ASSESSED VALUES OF PROPERTY
SUBJECT TO LOCAL GENERAL PROPERTY TAXES,
AND AVERAGE TAX RATES, FY 2003-04 to 2013-14, a/**

(Assessed values in dollars)

Assessment agency and type of property	FY 2013-14	FY 2012-13	FY 2011-12	FY 2010-11	FY 2009-10	FY 2008-09
County assessors:						
Land	\$2,021,460,876,000	\$1,927,594,109,000	\$1,902,401,474,000	\$1,890,854,565,000	\$1,926,162,716,000	\$1,989,451,240,000
Improvements	2,514,801,243,000	2,411,789,746,000	2,373,527,889,000	2,366,714,243,000	2,397,817,681,000	2,432,602,477,000
Totals	4,536,262,119,000	4,339,383,855,000	4,275,929,362,000	4,257,568,808,000	4,323,980,397,000	4,422,053,718,000
Tangible personal property	175,171,825,000	173,683,128,000	171,638,006,000	174,433,686,000	185,217,751,000	180,481,417,000
Gross tangible property totals	4,711,433,944,000	4,513,066,983,000	4,447,567,368,000	4,432,002,494,000	4,509,198,148,000	4,602,535,135,000
Exemptions:						
Homeowners' exemption	43,205,956,000	37,517,049,000	38,137,661,000	38,576,891,000	38,704,140,000	38,671,384,000
All other exemptions b/	166,062,487,000	156,141,533,000	150,383,362,000	140,265,290,000	136,363,774,000	123,041,362,000
Net tangible property totals: c/						
Net of "all other exemptions" b/	4,545,371,457,000	4,356,925,450,000	4,297,184,006,000	4,291,737,204,000	4,372,834,374,000	4,479,493,773,000
Net of all exemptions	4,502,165,501,000	4,319,408,401,000	4,259,046,345,000	4,253,160,312,000	4,334,130,234,000	4,440,822,389,000
State Board of Equalization:						
Land	11,639,532,000	11,809,784,000	11,613,997,000	11,329,641,000	10,892,274,000	10,492,234,000
Improvements	65,875,301,000	63,521,809,000	61,478,160,000	55,683,139,000	53,380,713,000	50,851,014,000
Totals	77,514,833,000	75,331,594,000	73,092,157,000	67,012,780,000	64,272,986,000	61,343,248,000
Tangible personal property	13,325,659,000	11,847,113,000	12,201,776,000	11,998,784,000	11,836,598,000	14,366,494,000
Gross tangible property totals	90,840,491,000	87,178,706,000	85,293,933,000	79,011,564,000	76,109,584,000	75,709,742,000
Totals all property:						
Land	2,033,100,408,000	1,939,403,893,000	1,914,015,471,000	1,902,184,206,000	1,937,054,990,000	1,999,943,474,000
Improvements	2,580,676,544,000	2,475,311,555,000	2,435,006,049,000	2,422,397,382,000	2,451,198,393,000	2,483,453,491,000
Totals	4,613,776,952,000	4,414,715,449,000	4,349,021,520,000	4,324,581,588,000	4,388,253,383,000	4,483,396,965,000
Tangible personal property	188,497,484,000	185,530,241,000	183,839,781,000	186,432,470,000	197,054,348,000	194,847,911,000
Gross tangible property totals	4,802,274,436,000	4,600,245,690,000	4,532,861,301,000	4,511,014,058,000	4,585,307,731,000	4,678,244,877,000
Net tangible property totals: c/						
Net of "all other exemptions" b/	4,636,211,948,000	4,444,104,156,000	4,382,477,939,000	4,370,748,767,000	4,448,943,958,000	4,555,203,515,000
Net of all exemptions	\$4,593,005,992,000	\$4,406,587,107,000	\$4,344,340,278,000	\$4,332,171,876,000	\$4,410,239,818,000	\$4,516,532,131,000
Property tax levies d/	–	49,873,352,000.00	48,996,715,000.00	48,896,145,000.00	49,184,264,000.00	49,840,470,000.00
Statewide average tax rates (per \$100 assessed valuation)	–	1.14	1.14	1.13	1.12	1.11
Property tax relief e/	–	427,284,000.00	434,384,000.00	438,082,000.00	438,724,000.00	480,312,000.00

Table 4
Property Taxes

**SUMMARY OF ASSESSED VALUES OF PROPERTY
SUBJECT TO LOCAL GENERAL PROPERTY TAXES,
AND AVERAGE TAX RATES, FY 2003-04 to 2013-14, a/**

(Assessed values in dollars)

Assessment agency and type of property	FY 2007-08	FY 2006-07	FY 2005-06	FY 2004-05	FY 2003-04
County assessors:					
Land	\$1,884,852,899,000	\$1,695,259,252,000	\$1,473,747,592,000	\$1,294,831,041,000	\$1,170,557,558,000
Improvements	2,336,680,923,000	2,150,803,238,000	1,944,025,544,000	1,770,270,168,000	1,643,502,847,000
Totals	4,221,533,822,000	3,846,062,491,000	3,417,773,137,000	3,065,101,209,000	2,814,060,406,000
Tangible personal property	170,474,308,000	159,426,488,000	149,220,783,000	148,213,236,000	152,467,569,000
Gross tangible property totals	4,392,008,130,000	4,005,488,979,000	3,566,993,920,000	3,213,314,445,000	2,966,527,975,000
Exemptions:					
Homeowners' exemption	38,483,821,000	38,235,070,000	38,163,819,000	37,957,506,000	37,660,115,000
All other exemptions b/	112,946,918,000	101,881,424,000	91,747,391,000	85,279,440,000	77,943,192,000
Net tangible property totals: c/					
Net of "all other exemptions" b/	4,279,061,212,000	3,903,607,555,000	3,475,246,528,000	3,128,035,004,000	2,888,584,783,000
Net of all exemptions	4,240,577,391,000	3,865,372,484,000	3,437,082,710,000	3,090,077,499,000	2,850,924,668,000
State Board of Equalization:					
Land	9,815,659,000	9,392,890,000	9,439,396,000	9,474,174,000	9,166,568,000
Improvements	47,115,135,000	44,604,935,000	43,155,483,000	42,056,755,000	47,369,188,000
Totals	56,930,794,000	53,997,825,000	52,594,879,000	51,530,928,000	56,535,756,000
Tangible personal property	14,745,311,000	13,598,962,000	14,359,500,000	14,060,894,000	12,709,778,000
Gross tangible property totals	71,676,105,000	67,596,787,000	66,954,379,000	65,591,822,000	69,245,534,000
Totals all property:					
Land	1,894,668,558,000	1,704,652,142,000	1,483,186,988,000	1,304,305,215,000	1,179,724,126,000
Improvements	2,383,796,058,000	2,195,408,174,000	1,987,181,028,000	1,812,326,923,000	1,690,872,036,000
Totals	4,278,464,616,000	3,900,060,316,000	3,470,368,016,000	3,116,632,137,000	2,870,596,161,000
Tangible personal property	185,219,619,000	173,025,450,000	163,580,283,000	162,274,130,000	165,177,347,000
Gross tangible property totals	4,463,684,235,000	4,073,085,766,000	3,633,948,299,000	3,278,906,267,000	3,035,773,509,000
Net tangible property totals: c/					
Net of "all other exemptions" b/	4,350,737,317,000	3,971,204,341,000	3,542,200,908,000	3,193,626,826,000	2,957,830,317,000
Net of all exemptions	\$4,312,253,496,000	\$3,932,969,271,000	\$3,504,037,089,000	\$3,155,669,321,000	\$2,920,170,202,000
Property tax levies d/	47,211,171,000.00	43,155,793,000.00	38,340,880,000.00	34,520,776,000.00	31,812,084,000.00
Statewide average tax rates					
(per \$100 assessed valuation)	1.10	1.10	1.10	1.09	1.09
Property tax relief e/	669,098,000.00	666,462,000.00	668,445,000.00	665,409,000.00	657,689,000.00

a. Excludes assessments of railroad cars for application of the state's private railroad car tax (see Tables 17A and 17B) or assessments of motor vehicles for application of the "vehicle license fee", an ad valorem excise tax administered by the Department of Motor Vehicles and exacted from owners of motor vehicles in lieu of general property tax.

b. "All other exemptions" include those for veterans, churches, religious properties, colleges, schools below college grade, hospitals, and charitable properties.

c. Tax rates are set on assessed values which include the homeowners' exemption and exclude "all other exemptions" from the gross. Taxes are actually levied on values "net of all exemptions" and the state reimburses local governments for all of the tax loss attributable to the homeowners' exemption.

d. Property tax relief payments by the state to local governments, sometimes viewed as state payments of property taxes, are excluded.

NOTE: Detail may not compute to total due to rounding.

Table 5
Property Taxes

**ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL
PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION
BY CLASS OF PROPERTY AND BY COUNTY, FY 2013-14 a/**

County	Land	Improvements	Personal property b/	Exemptions	Net total	Yr-to-Yr change
Alameda	\$65,612,601,000	\$142,223,672,000	\$11,169,798,000	\$7,572,283,000	\$211,433,788,000	5.0%
Alpine	231,472,000	457,481,000	11,139,000	557,000	699,535,000	0.6%
Amador	1,590,985,000	2,857,892,000	162,227,000	142,809,000	4,468,295,000	1.1%
Butte	6,344,106,000	12,330,228,000	1,193,263,000	1,076,899,000	18,790,698,000	1.4%
Calaveras	1,626,328,000	4,003,716,000	120,827,000	98,874,000	5,651,997,000	0.5%
Colusa	1,103,987,000	2,173,237,000	272,529,000	50,272,000	3,499,482,000	-0.7%
Contra Costa	60,569,526,000	91,535,659,000	3,229,812,000	5,087,455,000	150,247,542,000	3.4%
Del Norte	696,997,000	1,076,182,000	82,151,000	116,455,000	1,738,874,000	-2.8%
El Dorado	8,171,720,000	17,473,161,000	676,152,000	553,845,000	25,767,188,000	1.0%
Fresno	18,716,170,000	44,369,493,000	3,953,946,000	2,487,667,000	64,551,942,000	5.0%
Glenn	1,041,824,000	1,411,870,000	306,998,000	56,375,000	2,704,318,000	3.2%
Humboldt	4,457,582,000	7,358,057,000	615,029,000	605,432,000	11,825,236,000	1.7%
Imperial	3,880,187,000	6,823,481,000	1,049,550,000	400,302,000	11,352,915,000	7.9%
Inyo	2,490,676,000	1,336,415,000	123,138,000	76,788,000	3,873,441,000	-4.1%
Kern	37,302,293,000	54,416,607,000	3,461,675,000	2,176,817,000	93,003,758,000	2.3%
Kings	2,777,122,000	6,514,546,000	659,832,000	482,139,000	9,469,361,000	1.6%
Lake	2,666,211,000	4,160,425,000	186,516,000	222,593,000	6,790,559,000	-0.7%
Lassen	763,537,000	1,314,130,000	118,177,000	71,524,000	2,124,320,000	-2.1%
Los Angeles	597,651,992,000	554,767,644,000	45,663,956,000	44,965,577,000	1,153,118,015,000	4.7%
Madera	3,819,333,000	7,904,458,000	700,715,000	652,738,000	11,771,768,000	4.7%
Marin	28,648,860,000	31,307,439,000	930,991,000	1,638,301,000	59,248,988,000	3.6%
Mariposa	818,294,000	1,236,762,000	65,986,000	28,417,000	2,092,625,000	0.4%
Mendocino	4,473,668,000	5,562,811,000	569,520,000	297,309,000	10,308,691,000	1.5%
Merced	4,802,174,000	12,542,057,000	1,043,869,000	651,335,000	17,736,766,000	6.3%
Modoc	455,180,000	528,325,000	90,715,000	19,387,000	1,054,833,000	1.3%
Mono	1,944,009,000	3,395,567,000	112,750,000	43,754,000	5,408,572,000	0.0%
Monterey	24,243,606,000	27,656,676,000	1,654,676,000	2,009,761,000	51,545,197,000	3.5%
Napa	11,813,147,000	17,545,017,000	1,311,034,000	923,478,000	29,745,721,000	5.3%
Nevada	5,015,686,000	10,431,421,000	325,552,000	372,566,000	15,400,093,000	0.9%
Orange	244,638,835,000	198,502,658,000	16,192,926,000	11,156,695,000	448,177,724,000	3.6%
Placer	18,115,053,000	38,141,373,000	1,602,792,000	1,804,572,000	56,054,646,000	6.0%
Plumas	1,214,111,000	2,427,978,000	90,701,000	53,491,000	3,679,299,000	-0.1%
Riverside	65,823,099,000	146,972,964,000	5,216,149,000	5,166,411,000	212,845,801,000	4.1%
Sacramento	36,559,795,000	86,539,729,000	4,696,641,000	5,359,569,000	122,436,597,000	4.1%
San Benito	2,402,785,000	3,392,132,000	317,608,000	100,891,000	6,011,635,000	6.2%
San Bernardino	50,660,168,000	122,682,763,000	6,719,439,000	6,179,578,000	173,882,792,000	3.0%
San Diego	179,943,404,000	224,830,859,000	16,283,637,000	13,868,208,000	407,189,693,000	3.3%
San Francisco	84,457,607,000	91,624,006,000	4,059,679,000	7,004,781,000	173,136,511,000	4.5%
San Joaquin	16,439,506,000	38,299,181,000	3,556,428,000	2,229,988,000	56,065,126,000	5.0%
San Luis Obispo	18,834,604,000	23,991,047,000	1,259,951,000	702,918,000	43,382,684,000	3.0%
San Mateo	72,081,298,000	84,145,170,000	6,667,396,000	4,148,114,000	158,745,750,000	5.9%
Santa Barbara	31,977,410,000	35,047,144,000	2,521,065,000	3,314,744,000	66,230,875,000	4.0%
Santa Clara	161,917,275,000	172,028,143,000	22,520,353,000	18,167,586,000	338,298,185,000	8.3%
Santa Cruz	18,049,333,000	16,631,118,000	704,684,000	995,065,000	34,390,070,000	3.8%
Shasta	4,314,279,000	10,798,567,000	770,913,000	603,942,000	15,279,816,000	3.4%
Sierra	270,673,000	285,212,000	14,861,000	16,687,000	554,060,000	1.3%
Siskiyou	1,419,343,000	2,890,792,000	287,630,000	187,802,000	4,409,963,000	1.2%
Solano	10,756,890,000	30,465,065,000	3,215,559,000	2,493,280,000	41,944,234,000	4.4%
Sonoma	26,310,695,000	41,777,703,000	2,275,670,000	2,187,981,000	68,176,087,000	3.2%
Stanislaus	10,219,640,000	25,321,927,000	2,003,616,000	1,944,955,000	35,600,229,000	4.9%
Sutter	2,535,973,000	5,181,071,000	570,334,000	293,370,000	7,994,009,000	0.9%
Tehama	1,508,969,000	3,080,183,000	246,787,000	143,917,000	4,692,021,000	2.9%
Trinity	591,096,000	732,809,000	50,019,000	25,785,000	1,348,138,000	3.7%
Tulare	7,567,476,000	20,249,062,000	1,657,226,000	794,575,000	28,679,189,000	3.1%
Tuolumne	1,992,974,000	4,104,623,000	274,617,000	205,136,000	6,167,077,000	1.2%
Ventura	50,445,752,000	58,207,678,000	3,630,153,000	2,766,271,000	109,517,313,000	3.3%
Yolo	6,851,164,000	14,345,527,000	887,697,000	907,095,000	21,177,293,000	4.1%
Yuba	1,471,929,000	3,265,627,000	340,428,000	357,369,000	4,720,615,000	1.4%
Totals	\$2,033,100,408,000	\$2,580,676,544,000	\$188,497,484,000	\$166,062,487,000	\$4,636,211,948,000	4.3%

a. The value of the homeowners' exemption, \$43,205,956,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

b. Excludes railroad cars operated by private railroad car companies, which were assessed at \$753,819,000 and are subject to exclusive state taxation

NOTE: Detail may not compute to total due to rounding.

Table 6
Property Taxes

**ASSESSED VALUE OF STATE-ASSESSED PROPERTY SUBJECT TO GENERAL
PROPERTY TAXES, BY CLASS OF PROPERTY AND BY COUNTY, FY 2013-14**

County	Land	Improvements	Personal property a/	Total	Yr-to-Yr change
Alameda	\$416,233,000	\$2,586,227,000	\$718,314,000	\$3,720,775,000	13.8%
Alpine	3,272,000	13,845,000	1,138,000	18,255,000	4.4%
Amador	11,613,000	172,317,000	14,187,000	198,118,000	-1.0%
Butte	38,462,000	616,508,000	177,267,000	832,238,000	-2.1%
Calaveras	6,317,000	110,816,000	10,014,000	127,148,000	4.6%
Colusa	25,949,000	892,466,000	15,353,000	933,768,000	-7.2%
Contra Costa	470,976,000	3,141,188,000	432,547,000	4,044,712,000	12.4%
Del Norte	2,536,000	28,723,000	6,788,000	38,047,000	-1.9%
El Dorado	21,033,000	250,169,000	46,350,000	317,552,000	-1.6%
Fresno	183,494,000	2,928,316,000	324,111,000	3,435,921,000	0.9%
Glenn	6,461,000	105,556,000	13,897,000	125,915,000	2.6%
Humboldt	11,833,000	320,801,000	48,462,000	381,096,000	4.4%
Imperial	29,013,000	566,097,000	41,585,000	636,695,000	96.1%
Inyo	12,539,000	104,140,000	14,694,000	131,373,000	15.4%
Kern	182,824,000	2,850,126,000	227,301,000	3,260,251,000	-2.5%
Kings	16,322,000	359,009,000	29,322,000	404,653,000	3.5%
Lake	21,506,000	108,797,000	10,843,000	141,146,000	3.4%
Lassen	20,341,000	125,150,000	23,477,000	168,967,000	3.1%
Los Angeles	3,458,087,000	8,939,908,000	2,661,330,000	15,059,325,000	7.7%
Madera	54,564,000	519,975,000	48,042,000	622,581,000	1.1%
Marin	53,119,000	331,455,000	78,849,000	463,423,000	0.1%
Mariposa	5,134,000	57,414,000	3,692,000	66,240,000	-8.7%
Mendocino	15,636,000	199,038,000	35,776,000	250,450,000	2.0%
Merced	26,174,000	423,910,000	44,640,000	494,724,000	-2.5%
Modoc	10,306,000	128,230,000	18,369,000	156,905,000	-0.7%
Mono	14,929,000	83,682,000	15,831,000	114,442,000	18.9%
Monterey	135,349,000	977,735,000	97,225,000	1,210,310,000	-4.3%
Napa	22,607,000	226,533,000	29,578,000	278,718,000	0.8%
Nevada	30,206,000	220,024,000	26,859,000	277,089,000	2.7%
Orange	1,349,942,000	3,007,568,000	1,017,123,000	5,374,633,000	4.5%
Placer	142,470,000	711,325,000	206,581,000	1,060,376,000	3.0%
Plumas	61,256,000	383,961,000	21,779,000	466,995,000	2.5%
Riverside	280,129,000	4,323,074,000	433,467,000	5,036,671,000	14.0%
Sacramento	153,228,000	813,046,000	518,300,000	1,484,574,000	0.5%
San Benito	4,033,000	112,040,000	10,525,000	126,599,000	5.3%
San Bernardino	858,325,000	4,579,582,000	937,990,000	6,375,897,000	4.7%
San Diego	801,889,000	9,196,071,000	1,746,250,000	11,744,210,000	-0.2%
San Francisco	433,873,000	1,653,172,000	531,576,000	2,618,621,000	1.5%
San Joaquin	246,401,000	1,317,616,000	307,179,000	1,871,197,000	3.2%
San Luis Obispo	106,881,000	2,519,348,000	254,226,000	2,880,455,000	-3.0%
San Mateo	340,713,000	913,743,000	218,553,000	1,473,009,000	0.3%
Santa Barbara	162,885,000	613,891,000	120,728,000	897,504,000	1.6%
Santa Clara	647,659,000	2,326,475,000	743,176,000	3,717,311,000	1.5%
Santa Cruz	33,805,000	246,284,000	43,593,000	323,682,000	0.2%
Shasta	64,965,000	682,652,000	68,913,000	816,530,000	-0.1%
Sierra	2,188,000	46,556,000	4,234,000	52,978,000	26.9%
Siskiyou	37,034,000	187,846,000	60,649,000	285,530,000	0.8%
Solano	64,146,000	744,547,000	125,971,000	934,664,000	-1.4%
Sonoma	52,888,000	641,475,000	94,817,000	789,180,000	0.5%
Stanislaus	57,880,000	308,477,000	98,953,000	465,310,000	4.7%
Sutter	20,167,000	311,959,000	27,820,000	359,946,000	-5.0%
Tehama	12,210,000	190,725,000	19,897,000	222,832,000	0.3%
Trinity	1,845,000	21,310,000	7,400,000	30,556,000	8.4%
Tulare	42,749,000	843,321,000	50,283,000	936,353,000	8.9%
Tuolumne	7,605,000	125,141,000	15,573,000	148,320,000	1.1%
Ventura	283,266,000	1,098,312,000	305,008,000	1,686,586,000	9.5%
Yolo	44,868,000	378,075,000	79,515,000	502,458,000	4.2%
Yuba	17,391,000	189,552,000	39,736,000	246,679,000	-0.7%
Total	\$11,639,532,000	\$65,875,301,000	\$13,325,659,000	\$90,840,491,000	4.2%

a. Excludes railroad cars operated by private railroad car companies, which were assessed at \$753,819,000 and are subject to exclusive state taxation.

NOTE: Detail may not compute to total due to rounding.

Table 7

Property Taxes

ASSESSED VALUE OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY

TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY CLASS OF PROPERTY AND BY COUNTY, 2013-14, a/

County	Land	Improvements	Personal Property	Exemptions	Net total	Yr-to-Yr change
Alameda	\$65,196,368,000	\$139,637,445,000	\$10,451,484,000	\$7,572,283,000	\$207,713,013,000	4.8%
Alpine	228,200,000	443,636,000	10,001,000	557,000	681,280,000	0.5%
Amador	1,579,371,000	2,685,575,000	148,040,000	142,809,000	4,270,177,000	1.2%
Butte	6,305,644,000	11,713,720,000	1,015,996,000	1,076,899,000	17,958,461,000	1.6%
Calaveras	1,620,011,000	3,892,900,000	110,813,000	98,874,000	5,524,849,000	0.4%
Colusa	1,078,038,000	1,280,771,000	257,176,000	50,272,000	2,565,714,000	1.9%
Contra Costa	60,098,550,000	88,394,471,000	2,797,264,000	5,087,455,000	146,202,830,000	3.1%
Del Norte	694,461,000	1,047,460,000	75,362,000	116,455,000	1,700,827,000	-2.8%
El Dorado	8,150,686,000	17,222,992,000	629,802,000	553,845,000	25,449,636,000	1.0%
Fresno	18,532,676,000	41,441,177,000	3,629,835,000	2,487,667,000	61,116,021,000	5.3%
Glenn	1,035,363,000	1,306,314,000	293,101,000	56,375,000	2,578,403,000	3.3%
Humboldt	4,445,749,000	7,037,257,000	566,567,000	605,432,000	11,444,140,000	1.6%
Imperial	3,851,174,000	6,257,383,000	1,007,965,000	400,302,000	10,716,221,000	5.1%
Inyo	2,478,138,000	1,232,275,000	108,444,000	76,788,000	3,742,069,000	-4.7%
Kern	37,119,469,000	51,566,481,000	3,234,374,000	2,176,817,000	89,743,506,000	2.5%
Kings	2,760,800,000	6,155,537,000	630,510,000	482,139,000	9,064,708,000	1.5%
Lake	2,644,705,000	4,051,628,000	175,673,000	222,593,000	6,649,412,000	-0.7%
Lassen	743,196,000	1,188,980,000	94,701,000	71,524,000	1,955,352,000	-2.6%
Los Angeles	594,193,905,000	545,827,737,000	43,002,626,000	44,965,577,000	1,138,058,690,000	4.6%
Madera	3,764,769,000	7,384,483,000	652,673,000	652,738,000	11,149,187,000	4.9%
Marin	28,595,740,000	30,975,984,000	852,142,000	1,638,301,000	58,785,565,000	3.7%
Mariposa	813,160,000	1,179,348,000	62,294,000	28,417,000	2,026,384,000	0.8%
Mendocino	4,458,033,000	5,363,773,000	533,744,000	297,309,000	10,058,241,000	1.5%
Merced	4,776,000,000	12,118,147,000	999,229,000	651,335,000	17,242,041,000	6.5%
Modoc	444,874,000	400,095,000	72,346,000	19,387,000	897,928,000	1.7%
Mono	1,929,080,000	3,311,885,000	96,918,000	43,754,000	5,294,130,000	-0.4%
Monterey	24,108,257,000	26,678,940,000	1,557,451,000	2,009,761,000	50,334,887,000	3.7%
Napa	11,790,540,000	17,318,485,000	1,281,456,000	923,478,000	29,467,003,000	5.3%
Nevada	4,985,480,000	10,211,397,000	298,692,000	372,566,000	15,123,004,000	0.9%
Orange	243,288,892,000	195,495,091,000	15,175,804,000	11,156,695,000	442,803,091,000	3.6%
Placer	17,972,583,000	37,430,048,000	1,396,211,000	1,804,572,000	54,994,270,000	6.1%
Plumas	1,152,855,000	2,044,018,000	68,923,000	53,491,000	3,212,303,000	-0.5%
Riverside	65,542,970,000	142,649,890,000	4,782,681,000	5,166,411,000	207,809,130,000	3.9%
Sacramento	36,406,567,000	85,726,684,000	4,178,341,000	5,359,569,000	120,952,023,000	4.1%
San Benito	2,398,751,000	3,280,092,000	307,083,000	100,891,000	5,885,035,000	6.2%
San Bernardino	49,801,843,000	118,103,180,000	5,781,450,000	6,179,578,000	167,506,895,000	3.0%
San Diego	179,141,515,000	215,634,789,000	14,537,387,000	13,868,208,000	395,445,483,000	3.4%
San Francisco	84,023,734,000	89,970,835,000	3,528,102,000	7,004,781,000	170,517,890,000	4.5%
San Joaquin	16,193,104,000	36,981,565,000	3,249,248,000	2,229,988,000	54,193,929,000	5.0%
San Luis Obispo	18,727,723,000	21,471,699,000	1,005,726,000	702,918,000	40,502,229,000	3.4%
San Mateo	71,740,585,000	83,231,427,000	6,448,843,000	4,148,114,000	157,272,741,000	5.9%
Santa Barbara	31,814,525,000	34,433,253,000	2,400,337,000	3,314,744,000	65,333,371,000	4.1%
Santa Clara	161,269,615,000	169,701,668,000	21,777,176,000	18,167,586,000	334,580,874,000	8.3%
Santa Cruz	18,015,528,000	16,384,833,000	661,091,000	995,065,000	34,066,387,000	3.9%
Shasta	4,249,314,000	10,115,915,000	702,001,000	603,942,000	14,463,287,000	3.7%
Sierra	268,485,000	238,656,000	10,627,000	16,687,000	501,082,000	-0.8%
Siskiyou	1,382,309,000	2,702,946,000	226,981,000	187,802,000	4,124,433,000	1.3%
Solano	10,692,744,000	29,720,518,000	3,089,589,000	2,493,280,000	41,009,571,000	4.5%
Sonoma	26,257,807,000	41,136,229,000	2,180,853,000	2,187,981,000	67,386,907,000	3.3%
Stanislaus	10,161,760,000	25,013,450,000	1,904,664,000	1,944,955,000	35,134,919,000	4.9%
Sutter	2,515,806,000	4,869,112,000	542,514,000	293,370,000	7,634,062,000	1.2%
Tehama	1,496,759,000	2,889,458,000	226,890,000	143,917,000	4,469,189,000	3.0%
Trinity	589,251,000	711,498,000	42,618,000	25,785,000	1,317,582,000	3.6%
Tulare	7,524,727,000	19,405,741,000	1,606,943,000	794,575,000	27,742,836,000	2.9%
Tuolumne	1,985,369,000	3,979,482,000	259,044,000	205,136,000	6,018,758,000	1.2%
Ventura	50,162,486,000	57,109,366,000	3,325,146,000	2,766,271,000	107,830,727,000	3.2%
Yolo	6,806,296,000	13,967,452,000	808,183,000	907,095,000	20,674,835,000	4.1%
Yuba	1,454,538,000	3,076,075,000	300,692,000	357,369,000	4,473,936,000	1.5%
Total	\$2,021,460,876,000	\$2,514,801,243,000	\$175,171,825,000	\$166,062,487,000	\$4,545,371,457,000	4.3%

a. The value of the homeowners' exemption, \$43,205,956,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

NOTE: Detail may not compute to total due to rounding.

Table 8
Property Taxes
NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, FY 2013-14

County	Number of Veterans' exemptions a/	Exempt value										Total exempt value as percent of tax base f/
		Veterans' a/	College	Low-Valued Property	Church	Religious	Welfare			All other d/	Total e/	
							Schools below college grade	Hospitals	Other charitable properties c/			
Alameda	690	\$72,873,000	\$577,287,000	-	\$209,717,000	\$394,890,000	-	\$2,782,933,000	\$3,245,496,000	\$287,750,000	\$7,570,947,000	3.6%
Alpine	2	221,000	-	- b/	23,000	-	-	-	314,000	-	557,000	0.1%
Amador	71	8,337,000	-	\$894,000	-	11,300,000	-	70,078,000	49,165,000	3,036,000	142,809,000	3.2%
Butte	501	54,059,000	-	1,173,000	1,689,000	126,009,000	-	584,953,000	283,026,000	25,990,000	1,076,899,000	5.7%
Calaveras	131	14,221,000	-	1,899,000	699,000	21,677,000	-	29,487,000	29,985,000	906,000	98,874,000	1.7%
Colusa	31	3,136,000	-	119,000	387,000	7,338,000	\$1,542,000	13,693,000	23,973,000	296,000	50,485,000	1.4%
Contra Costa	1,023	113,190,000	196,783,000	- b/	16,846,000	651,042,000	176,477,000	2,148,380,000	1,689,779,000	102,789,000	5,095,286,000	3.4%
Del Norte	152	14,428,000	-	-	-	15,715,000	275,000	44,477,000	40,253,000	1,308,000	116,455,000	6.7%
El Dorado	350	42,446,000	39,000	-	389,000	104,941,000	6,115,000	163,619,000	232,092,000	4,203,000	553,845,000	2.1%
Fresno	830	87,191,000	25,100,000	3,536,000	48,056,000	443,813,000	43,100,000	996,877,000	330,809,000	509,183,000	2,487,667,000	3.9%
Glenn	40	3,981,000	-	-	313,000	14,325,000	-	-	37,666,000	90,000	56,375,000	2.1%
Humboldt	352	41,091,000	-	2,024,000	3,434,000	52,599,000	5,589,000	263,529,000	220,399,000	16,257,000	604,920,000	5.1%
Imperial	84	8,028,000	-	-	6,125,000	71,827,000	7,741,000	-	306,581,000	-	400,302,000	3.5%
Inyo	16	1,455,000	2,054,000	- b/	545,000	14,770,000	-	-	32,302,000	25,663,000	76,788,000	2.0%
Kern	748	76,746,000	6,047,000	-	67,103,000	465,649,000	79,001,000	608,847,000	843,238,000	30,188,000	2,176,817,000	2.3%
Kings	229	25,123,000	-	-	5,749,000	53,510,000	22,464,000	98,567,000	275,358,000	1,368,000	482,139,000	5.1%
Lake	270	30,354,000	-	- b/	335,000	24,530,000	347,000	83,374,000	82,161,000	1,493,000	222,593,000	3.3%
Lassen	56	5,330,000	-	-	9,000	14,254,000	232,000	23,182,000	28,438,000	80,000	71,526,000	3.4%
Los Angeles	2,122	235,294,000	5,635,400,000	-	946,091,000	3,519,880,000	1,206,745,000	8,140,127,000	25,147,384,000	134,656,000	44,965,577,000	3.9%
Madera	221	24,991,000	-	5,149,000	1,772,000	63,234,000	3,397,000	438,653,000	113,037,000	2,506,000	652,738,000	5.5%
Marin	198	20,409,000	115,432,000	- b/	61,742,000	58,352,000	174,306,000	223,025,000	971,816,000	12,710,000	1,637,792,000	2.8%
Mariposa	80	9,043,000	-	169,000	1,306,000	11,182,000	-	-	6,155,000	563,000	28,417,000	1.4%
Mendocino	240	27,714,000	2,447,000	518,000	302,000	25,353,000	2,000	59,660,000	177,500,000	4,327,000	297,823,000	2.9%
Merced	288	32,916,000	-	583,000	41,709,000	81,143,000	7,098,000	342,692,000	138,287,000	6,906,000	651,335,000	3.7%
Modoc	35	3,122,000	-	-	347,000	4,491,000	11,369,000	-	-	58,000	19,387,000	1.8%
Mono	3	484,000	-	712,000	530,000	6,941,000	-	-	33,918,000	1,168,000	43,754,000	0.8%
Monterey	949	95,130,000	50,171,000	- b/	3,560,000	155,737,000	2,310,000	362,352,000	1,333,710,000	6,791,000	2,009,761,000	3.9%
Napa	151	16,850,000	102,651,000	168,000	2,697,000	83,021,000	48,089,000	237,795,000	421,258,000	10,949,000	923,478,000	3.1%
Nevada	275	33,230,000	-	-	1,538,000	24,831,000	8,487,000	73,070,000	222,168,000	9,182,000	372,506,000	2.4%
Orange	1,475	159,241,000	697,004,000	-	110,270,000	1,561,785,000	433,139,000	3,659,150,000	4,258,759,000	226,730,000	11,106,077,000	2.5%
Placer	594	73,748,000	86,303,000	- b/	22,119,000	296,209,000	7,637,000	743,675,000	538,974,000	35,907,000	1,804,572,000	3.2%
Plumas	68	7,002,000	3,046,000	1,985,000	4,667,000	13,686,000	-	-	21,760,000	1,345,000	53,491,000	1.5%
Riverside	2,798	324,629,000	237,943,000	-	25,596,000	877,890,000	95,354,000	907,274,000	2,572,513,000	125,210,000	5,166,411,000	2.4%
Sacramento	2,217	230,294,000	51,568,000	-	96,110,000	637,293,000	143,524,000	1,344,959,000	2,640,247,000	215,572,000	5,359,569,000	4.4%
San Benito	83	9,961,000	-	381,000	6,113,000	22,815,000	2,391,000	-	56,007,000	3,223,000	100,891,000	1.7%
San Bernardino	1,927	204,899,000	264,980,000	-	144,955,000	801,469,000	42,886,000	1,659,912,000	2,926,828,000	133,649,000	6,179,578,000	3.6%
San Diego	4,666	517,367,000	1,195,841,000	-	58,615,000	1,323,950,000	90,491,000	2,101,744,000	8,349,045,000	229,914,000	13,866,968,000	3.4%
San Francisco	137	13,652,000	671,274,000	-	78,598,000	276,734,000	3,044,000	477,138,000	5,364,949,000	119,392,000	7,004,781,000	4.0%
San Joaquin	625	70,693,000	275,192,000	-	251,145,000	111,914,000	20,028,000	972,779,000	479,355,000	48,882,000	2,229,988,000	4.0%
San Luis Obispo	326	40,709,000	1,120,000	43,932,000	5,930,000	129,605,000	15,227,000	77,908,000	365,328,000	23,160,000	702,918,000	1.6%
San Mateo	284	32,780,000	690,598,000	-	8,713,000	216,006,000	404,750,000	1,064,183,000	1,540,937,000	189,256,000	4,147,223,000	2.6%
Santa Barbara	390	44,815,000	97,609,000	-	127,767,000	46,495,000	95,353,000	1,263,986,000	1,623,968,000	17,118,000	3,317,110,000	5.0%
Santa Clara	752	81,575,000	7,975,375,000	-	82,024,000	764,522,000	607,541,000	2,184,023,000	5,791,222,000	681,303,000	18,167,586,000	5.4%
Santa Cruz	280	29,763,000	1,014,000	4,493,000	14,697,000	56,546,000	40,492,000	129,860,000	682,776,000	35,299,000	994,938,000	2.9%
Shasta	843	94,594,000	35,879,000	1,508,000	1,842,000	109,799,000	5,364,000	3,688,000	347,963,000	3,304,000	603,942,000	4.0%
Sierra	8	778,000	-	- b/	-	1,877,000	-	-	13,903,000	351,000	16,909,000	3.1%
Siskiyou	127	13,025,000	-	928,000	53,000	28,774,000	57,000	58,063,000	86,635,000	267,000	187,802,000	4.3%
Solano	1,544	169,421,000	25,293,000	-	17,246,000	163,770,000	28,469,000	1,454,433,000	615,405,000	19,150,000	2,493,188,000	5.9%
Sonoma	507	58,282,000	339,000	15,449,000	14,858,000	134,613,000	67,802,000	623,214,000	1,242,109,000	31,315,000	2,187,981,000	3.2%
Stanislaus	660	70,734,000	3,340,000	3,755,000	17,351,000	362,555,000	688,000	1,011,278,000	427,105,000	48,149,000	1,944,955,000	5.5%
Sutter	229	24,771,000	-	2,559,000	374,000	62,721,000	11,261,000	56,809,000	93,960,000	40,914,000	293,370,000	3.7%

Table 8
Property Taxes

**NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, FY 2013-14**

County	Number of Veterans' exemptions a/	Exempt value										Total exempt value as percent of tax base f/
		Veterans' a/	College	Low-Valued Property	Church	Religious	Welfare			All other d/	Total e/	
							Schools below college grade	Hospitals	Other charitable properties c/			
Tehama	207	21,764,000	-	332,000	277,000	26,165,000	4,120,000	27,840,000	62,771,000	980,000	144,250,000	3.1%
Trinity	60	6,811,000	-	-	2,441,000	6,366,000	-	-	9,675,000	492,000	25,785,000	1.9%
Tulare	429	42,606,000	-	-	5,956,000	273,091,000	-	-	461,170,000	11,753,000	794,575,000	2.8%
Tuolumne	201	22,811,000	-	-	4,598,000	30,921,000	849,000	82,517,000	61,128,000	2,312,000	205,136,000	3.3%
Ventura	763	87,891,000	236,964,000	-	118,788,000	323,296,000	96,693,000	603,757,000	1,193,034,000	105,845,000	2,766,271,000	2.5%
Yolo	160	17,627,000	-	3,668,000	6,946,000	88,227,000	14,396,000	171,934,000	566,656,000	37,641,000	907,095,000	4.3%
Yuba	217	22,147,000	10,000	2,195,000	6,387,000	24,743,000	-	196,921,000	102,284,000	2,682,000	357,369,000	7.6%
Totals	32,715	\$3,595,786,000	\$19,264,105,000	\$98,129,000	\$2,657,451,000	\$15,296,191,000	\$4,036,243,000	\$38,666,412,000	\$78,812,733,000	\$3,591,531,000	\$166,018,582,000	3.6%

a. Disabled veterans included in these figures numbered 32,709 with an exempt value of \$3,595,713,000. Comparable figures for 2012-13 were 31,047 and \$3,303,347,000

b. Does not exempt property having low full value. Under Section 155.20 of the Revenue and Taxation code, counties are permitted to exempt property having low full value. The statute allows the exemption where the tax proceeds are less than the costs of administration, up to a full value of less than \$10,000, or \$50,000 in the case of a possessory interest, for a temporary and transitory use, in certain publicly owned facilities. An additional twenty seven counties have adopted ordinances but exempt low value properties by assigning them a taxable value of zero.

c. General welfare agencies, youth service agencies, and religious properties other than churches.

d. Includes all other enrolled exemptions, e.g., cemeteries, historical aircraft, free museums and libraries, and property leased to government

e. Includes all enrolled exemptions except those arising from the homeowners' exemption law

f. The tax base includes the value of the homeowners' exemptions but excludes all other exemptions. Tax base is given in column 6 of Table 5

NOTE: Detail may not compute to total due to rounding.

Table 9
Property Taxes

GROSS ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY, NUMBER OF HOMEOWNERS' EXEMPTIONS, EXEMPT VALUE BY TYPE OF EXEMPTION, AND NET ASSESSED VALUE SUBJECT TO GENERAL PROPERTY TAXES, FY 2013-14

County	Gross assessed value	Number of homeowners' exemptions	Exempt value			Taxable assessed value (Net of all exemptions)
			Homeowners'	All other	Total	
Alameda	\$219,006,071,000	248,884	\$1,735,310,000	\$7,572,283,000	\$9,307,593,000	\$209,698,478,000
Alpine	700,093,000	175	1,183,000	557,000	1,740,000	698,352,000
Amador	4,611,104,000	8,778	60,253,000	142,809,000	203,062,000	4,408,042,000
Butte	19,867,598,000	40,769	281,363,000	1,076,899,000	1,358,263,000	18,509,335,000
Calaveras	5,750,871,000	11,571	79,200,000	98,874,000	178,074,000	5,572,797,000
Colusa	3,549,754,000	3,362	23,346,000	50,272,000	73,618,000	3,476,136,000
Contra Costa	155,334,997,000	204,581	1,385,273,000	5,087,455,000	6,472,728,000	148,862,269,000
Del Norte	1,855,330,000	4,548	31,126,000	116,455,000	147,581,000	1,707,748,000
El Dorado	26,321,033,000	39,518	274,222,000	553,845,000	828,068,000	25,492,965,000
Fresno	67,039,609,000	107,057	747,568,000	2,487,667,000	3,235,235,000	63,804,374,000
Glenn	2,760,693,000	4,724	32,672,000	56,375,000	89,048,000	2,671,645,000
Humboldt	12,430,668,000	24,457	168,954,000	605,432,000	774,387,000	11,656,282,000
Imperial	11,753,218,000	17,790	122,097,000	400,302,000	522,400,000	11,230,818,000
Inyo	3,950,229,000	3,791	25,882,000	76,788,000	102,669,000	3,847,559,000
Kern	95,180,575,000	108,605	739,715,000	2,176,817,000	2,916,532,000	92,264,043,000
Kings	9,951,500,000	16,504	114,327,000	482,139,000	596,466,000	9,355,034,000
Lake	7,013,152,000	11,951	81,457,000	222,593,000	304,050,000	6,709,102,000
Lassen	2,195,844,000	5,478	37,396,000	71,524,000	108,920,000	2,086,924,000
Los Angeles	1,198,083,593,000	1,140,727	7,861,537,000	44,965,577,000	52,827,114,000	1,145,256,479,000
Madera	12,424,506,000	18,997	130,741,000	652,738,000	783,479,000	11,641,026,000
Marin	60,887,289,000	53,976	372,586,000	1,638,301,000	2,010,887,000	58,876,402,000
Mariposa	2,121,042,000	4,161	28,176,000	28,417,000	56,593,000	2,064,449,000
Mendocino	10,605,999,000	14,599	100,702,000	297,309,000	398,010,000	10,207,989,000
Merced	18,388,100,000	29,952	203,892,000	651,335,000	855,227,000	17,532,873,000
Modoc	1,074,220,000	2,251	15,471,000	19,387,000	34,857,000	1,039,362,000
Mono	5,452,326,000	1,964	13,335,000	43,754,000	57,089,000	5,395,237,000
Monterey	53,554,958,000	44,167	305,533,000	2,009,761,000	2,315,295,000	51,239,663,000
Napa	30,669,198,000	22,665	155,835,000	923,478,000	1,079,313,000	29,589,886,000
Nevada	15,772,659,000	24,037	166,574,000	372,566,000	539,140,000	15,233,519,000
Orange	459,334,420,000	458,167	3,109,367,000	11,156,695,000	14,266,063,000	445,068,357,000
Placer	57,859,218,000	78,465	543,859,000	1,804,572,000	2,348,431,000	55,510,787,000
Plumas	3,732,790,000	4,926	33,660,000	53,491,000	87,151,000	3,645,639,000
Riverside	218,012,212,000	308,656	2,119,554,000	5,166,411,000	7,285,965,000	210,726,247,000
Sacramento	127,796,166,000	233,710	1,595,929,000	5,359,569,000	6,955,498,000	120,840,668,000
San Benito	6,112,525,000	8,986	60,846,000	100,891,000	161,736,000	5,950,789,000
San Bernardino	180,062,370,000	258,329	1,770,329,000	6,179,578,000	7,949,907,000	172,112,463,000
San Diego	421,057,901,000	510,827	3,513,049,000	13,868,208,000	17,381,257,000	403,676,644,000
San Francisco	180,141,292,000	1,000,684	7,004,781,000	7,004,781,000	14,009,561,000	166,131,730,000
San Joaquin	58,295,114,000	93,137	638,404,000	2,229,988,000	2,868,392,000	55,426,722,000
San Luis Obispo	44,085,602,000	47,536	329,940,000	702,918,000	1,032,858,000	43,052,744,000
San Mateo	162,893,864,000	129,170	889,732,000	4,148,114,000	5,037,846,000	157,856,018,000
Santa Barbara	69,545,619,000	57,856	399,280,000	3,314,744,000	3,714,024,000	65,831,595,000
Santa Clara	356,465,771,000	278,833	1,920,733,000	18,167,586,000	20,088,319,000	336,377,452,000
Santa Cruz	35,385,135,000	39,044	266,957,000	995,065,000	1,262,022,000	34,123,113,000
Shasta	15,883,759,000	37,951	260,960,000	603,942,000	864,903,000	15,018,856,000
Sierra	570,747,000	838	5,866,000	16,687,000	22,552,000	548,194,000
Siskiyou	4,597,765,000	10,533	72,011,000	187,802,000	259,813,000	4,337,952,000
Solano	44,437,514,000	61,594	416,521,000	2,493,280,000	2,909,801,000	41,527,713,000
Sonoma	70,364,068,000	85,939	591,576,000	2,187,981,000	2,779,557,000	67,584,511,000
Stanislaus	37,545,184,000	76,512	520,572,000	1,944,955,000	2,465,527,000	35,079,657,000
Sutter	8,287,379,000	15,476	105,751,000	293,370,000	399,121,000	7,888,258,000
Tehama	4,835,939,000	13,289	90,740,000	143,917,000	234,658,000	4,601,281,000
Trinity	1,373,923,000	2,653	18,149,000	25,785,000	43,934,000	1,329,989,000
Tulare	29,473,764,000	48,094	326,717,000	794,575,000	1,121,292,000	28,352,472,000
Tuolumne	6,372,214,000	12,706	87,769,000	205,136,000	292,905,000	6,079,309,000
Ventura	112,283,584,000	137,012	942,678,000	2,766,271,000	3,708,949,000	108,574,635,000
Yolo	22,084,388,000	28,963	199,357,000	907,095,000	1,106,452,000	20,977,936,000
Yuba	5,077,984,000	11,088	75,141,000	357,369,000	432,511,000	4,645,473,000
Totals	\$4,802,274,436,000	6,271,013	\$43,205,956,000	\$166,062,487,000	\$209,268,444,000	\$4,593,005,992,000

NOTE: Detail may not compute to total due to rounding.

Table 10
Property Taxes

**NET, STATE- AND COUNTY-ASSESSED VALUE OF PROPERTY SUBJECT TO GENERAL
PROPERTY TAXES ON THE SECURED AND UNSECURED ROLLS, BY COUNTY, FY 2013-14, a/**

County	Secured valuations			Unsecured valuations (Local only) b/	Total assessed value
	State assessed	Locally assessed	Total		
Alameda	\$3,720,775,000	\$195,535,352,000	\$199,256,127,000	\$12,177,661,000	\$211,433,788,000
Alpine	18,255,000	644,982,000	663,238,000	36,298,000	699,535,000
Amador	198,118,000	4,168,069,000	4,366,187,000	102,108,000	4,468,295,000
Butte	832,238,000	17,024,565,000	17,856,802,000	933,896,000	18,790,698,000
Calaveras	127,148,000	5,420,242,000	5,547,389,000	104,608,000	5,651,997,000
Colusa	933,768,000	2,332,387,000	3,266,156,000	233,326,000	3,499,482,000
Contra Costa	4,044,712,000	140,691,569,000	144,736,280,000	5,511,261,000	150,247,542,000
Del Norte	38,047,000	1,664,623,000	1,702,670,000	36,204,000	1,738,874,000
El Dorado	317,552,000	24,911,231,000	25,228,783,000	538,404,000	25,767,188,000
Fresno	3,435,921,000	58,083,140,000	61,519,061,000	3,032,881,000	64,551,942,000
Glenn	125,915,000	2,450,500,000	2,576,415,000	127,902,000	2,704,318,000
Humboldt	381,096,000	11,006,195,000	11,387,291,000	437,945,000	11,825,236,000
Imperial	636,695,000	9,575,022,000	10,211,717,000	1,141,199,000	11,352,915,000
Inyo	131,373,000	3,245,410,000	3,376,782,000	496,659,000	3,873,441,000
Kern	3,260,251,000	82,123,116,000	85,383,368,000	7,620,390,000	93,003,758,000
Kings	404,653,000	8,655,367,000	9,060,020,000	409,341,000	9,469,361,000
Lake	141,146,000	6,498,284,000	6,639,430,000	151,128,000	6,790,559,000
Lassen	168,967,000	1,850,840,000	2,019,807,000	104,513,000	2,124,320,000
Los Angeles	15,059,325,000	1,092,534,669,000	1,107,593,994,000	45,524,022,000	1,153,118,015,000
Madera	622,581,000	10,631,118,000	11,253,700,000	518,068,000	11,771,768,000
Marin	463,423,000	57,482,522,000	57,945,945,000	1,303,043,000	59,248,988,000
Mariposa	66,240,000	1,987,443,000	2,053,684,000	38,941,000	2,092,625,000
Mendocino	250,450,000	9,701,812,000	9,952,262,000	356,428,000	10,308,691,000
Merced	494,724,000	15,907,649,000	16,402,374,000	1,334,392,000	17,736,766,000
Modoc	156,905,000	859,776,000	1,016,680,000	38,153,000	1,054,833,000
Mono	114,442,000	4,911,029,000	5,025,471,000	383,101,000	5,408,572,000
Monterey	1,210,310,000	48,281,140,000	49,491,449,000	2,053,747,000	51,545,197,000
Napa	278,718,000	28,167,239,000	28,445,957,000	1,299,764,000	29,745,721,000
Nevada	277,089,000	14,783,119,000	15,060,208,000	339,885,000	15,400,093,000
Orange	5,374,633,000	423,697,403,000	429,072,036,000	19,105,689,000	448,177,724,000
Placer	1,060,376,000	53,533,519,000	54,593,896,000	1,460,751,000	56,054,646,000
Plumas	466,995,000	3,119,339,000	3,586,334,000	92,965,000	3,679,299,000
Riverside	5,036,671,000	200,364,936,000	205,401,607,000	7,444,194,000	212,845,801,000
Sacramento	1,484,574,000	115,883,947,000	117,368,521,000	5,068,076,000	122,436,597,000
San Benito	126,599,000	5,565,625,000	5,692,225,000	319,410,000	6,011,635,000
San Bernardino	6,375,897,000	157,308,329,000	163,684,226,000	10,198,567,000	173,882,792,000
San Diego	11,744,210,000	381,091,468,000	392,835,678,000	14,354,014,000	407,189,693,000
San Francisco	2,618,621,000	160,650,767,000	163,269,388,000	9,867,123,000	173,136,511,000
San Joaquin	1,871,197,000	50,809,594,000	52,680,791,000	3,384,335,000	56,065,126,000
San Luis Obispo	2,880,455,000	39,364,271,000	42,244,725,000	1,137,959,000	43,382,684,000
San Mateo	1,473,009,000	148,394,975,000	149,867,984,000	8,877,766,000	158,745,750,000
Santa Barbara	897,504,000	62,429,023,000	63,326,527,000	2,904,348,000	66,230,875,000
Santa Clara	3,717,311,000	310,860,252,000	314,577,563,000	23,720,622,000	338,298,185,000
Santa Cruz	323,682,000	33,301,487,000	33,625,169,000	764,900,000	34,390,070,000
Shasta	816,530,000	13,609,322,000	14,425,852,000	853,964,000	15,279,816,000
Sierra	52,978,000	473,061,000	526,040,000	28,020,000	554,060,000
Siskiyou	285,530,000	3,898,308,000	4,183,838,000	226,125,000	4,409,963,000
Solano	934,664,000	38,054,332,000	38,988,996,000	2,955,239,000	41,944,234,000
Sonoma	789,180,000	65,047,062,000	65,836,242,000	2,339,845,000	68,176,087,000
Stanislaus	465,310,000	33,253,819,000	33,719,129,000	1,881,100,000	35,600,229,000
Sutter	359,946,000	7,090,245,000	7,450,192,000	543,817,000	7,994,009,000
Tehama	222,832,000	4,275,166,000	4,497,998,000	194,023,000	4,692,021,000
Trinity	30,556,000	1,283,626,000	1,314,181,000	33,957,000	1,348,138,000
Tulare	936,353,000	26,147,218,000	27,083,571,000	1,595,618,000	28,679,189,000
Tuolumne	148,320,000	5,820,648,000	5,968,967,000	198,110,000	6,167,077,000
Ventura	1,686,586,000	103,729,575,000	105,416,161,000	4,101,152,000	109,517,313,000
Yolo	502,458,000	19,519,954,000	20,022,412,000	1,154,882,000	21,177,293,000
Yuba	246,679,000	4,260,104,000	4,506,783,000	213,832,000	4,720,615,000
Totals	\$90,840,491,000	\$4,333,965,785,000	\$4,424,806,277,000	\$211,405,671,000	\$4,636,211,948,000

a. Includes the value of the homeowners' exemption but excludes "all other" exemptions.

b. All state-assessed property is on the secured roll.

NOTE: Detail may not compute to total due to rounding.

Table 11

Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, FY 2013-14, a/

City	County	Locally assessed value	State-assessed value
Adelanto	San Bernardino	\$1,603,362,000	-
Agoura Hills	Los Angeles	4,194,685,000	-
Alameda	Alameda	9,938,610,000	\$10,495,000
Albany	Alameda	2,084,659,000	56,000
Alhambra	Los Angeles	7,426,258,000	4,493,000
Aliso Viejo	Orange	7,877,812,000	-
Alturas	Modoc	133,768,000	407,000
Amador	Amador	22,341,000	-
American Canyon	Napa	2,233,654,000	42,000
Anaheim	Orange	36,387,191,000	334,000
Anderson	Shasta	549,460,000	-
Angels Camp	Calaveras	435,571,000	-
Antioch	Contra Costa	7,091,486,000	3,584,000
Apple Valley	San Bernardino	4,602,357,000	103,000
Arcadia	Los Angeles	11,832,212,000	-
Arcata	Humboldt	1,208,829,000	15,000
Arroyo Grande	San Luis Obispo	2,345,409,000	-
Artesia	Los Angeles	1,359,239,000	-
Arvin	Kern	381,794,000	20,000
Atascadero	San Luis Obispo	3,016,896,000	35,000
Atherton	San Mateo	7,575,936,000	-
Atwater	Merced	1,161,213,000	515,000
Auburn	Placer	1,596,485,000	6,580,000
Avalon	Los Angeles	724,126,000	-
Avenal	Kings	246,294,000	1,480,000
Azusa	Los Angeles	3,429,057,000	11,000
Bakersfield	Kern	22,780,957,000	3,705,000
Baldwin Park	Los Angeles	3,807,763,000	-
Banning	Riverside	1,709,700,000	71,000
Barstow	San Bernardino	1,142,801,000	677,000
Beaumont	Riverside	2,831,615,000	54,000
Bell	Los Angeles	1,466,663,000	265,000
Bell Gardens	Los Angeles	1,491,356,000	460,000
Bellflower	Los Angeles	4,367,726,000	-
Belmont	San Mateo	5,112,614,000	94,000
Belvedere	Marin	1,675,908,000	-
Benicia	Solano	4,883,601,000	1,183,000
Berkeley	Alameda	14,362,836,000	556,000
Beverly Hills	Los Angeles	24,205,327,000	-
Big Bear Lake	San Bernardino	2,907,428,000	470,000
Biggs	Butte	83,105,000	7,000
Bishop	Inyo	446,581,000	-
Blue Lake	Humboldt	90,600,000	-
Blythe	Riverside	621,724,000	229,689,000
Bradbury	Los Angeles	538,377,000	-
Brawley	Imperial	1,061,398,000	558,000
Brea	Orange	7,478,353,000	573,000
Brentwood	Contra Costa	5,941,744,000	954,000
Brisbane	San Mateo	1,583,397,000	2,059,000
Buellton	Santa Barbara	752,510,000	-
Buena Park	Orange	7,886,190,000	152,000
Burbank	Los Angeles	19,002,295,000	1,774,000
Burlingame	San Mateo	7,939,208,000	2,560,000
Calabasas	Los Angeles	6,795,431,000	-

Table 11
Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, FY 2013-14, a/

City	County	Locally assessed value	State-assessed value
Calexico	<i>Imperial</i>	1,387,029,000	820,000
California City	<i>Kern</i>	697,631,000	32,000
Calimesa	<i>Riverside</i>	593,800,000	-
Calipatria	<i>Imperial</i>	96,865,000	106,000
Calistoga	<i>Napa</i>	707,263,000	-
Camarillo	<i>Ventura</i>	10,539,481,000	562,000
Campbell	<i>Santa Clara</i>	7,235,243,000	146,000
Canyon Lake	<i>Riverside</i>	1,412,982,000	-
Capitola	<i>Santa Cruz</i>	1,874,723,000	84,000
Carlsbad	<i>San Diego</i>	24,399,642,000	116,800,000
Carmel	<i>Monterey</i>	3,180,720,000	-
Carpinteria	<i>Santa Barbara</i>	1,870,252,000	-
Carson	<i>Los Angeles</i>	13,178,387,000	4,756,000
Cathedral City	<i>Riverside</i>	3,559,156,000	-
Ceres	<i>Stanislaus</i>	2,099,405,000	337,000
Cerritos	<i>Los Angeles</i>	7,797,937,000	2,598,000
Chico	<i>Butte</i>	7,113,466,000	969,000
Chino	<i>San Bernardino</i>	9,082,840,000	643,000
Chino Hills	<i>San Bernardino</i>	9,342,977,000	-
Chowchilla	<i>Madera</i>	691,369,000	1,417,000
Chula Vista	<i>San Diego</i>	21,661,223,000	183,000
Citrus Heights	<i>Sacramento</i>	5,536,342,000	-
Claremont	<i>Los Angeles</i>	3,894,757,000	-
Clayton	<i>Contra Costa</i>	1,736,788,000	-
Clearlake	<i>Lake</i>	750,066,000	284,000
Cloverdale	<i>Sonoma</i>	790,450,000	-
Clovis	<i>Fresno</i>	7,705,434,000	1,263,000
Coachella	<i>Riverside</i>	1,396,434,000	602,000
Coalinga	<i>Fresno</i>	455,000,000	667,000
Colfax	<i>Placer</i>	165,561,000	2,111,000
Colma	<i>San Mateo</i>	570,698,000	542,000
Colton	<i>San Bernardino</i>	2,600,119,000	4,653,000
Colusa	<i>Colusa</i>	256,829,000	-
Commerce	<i>Los Angeles</i>	4,455,210,000	4,487,000
Compton	<i>Los Angeles</i>	4,981,171,000	297,000
Concord	<i>Contra Costa</i>	11,892,172,000	444,000
Corcoran	<i>Kings</i>	370,097,000	148,000
Corning	<i>Tehama</i>	356,729,000	90,000
Corona	<i>Riverside</i>	16,359,185,000	1,410,000
Coronado	<i>San Diego</i>	6,931,360,000	-
Corte Madera	<i>Marin</i>	2,497,000,000	1,042,000
Costa Mesa	<i>Orange</i>	14,924,433,000	-
Cotati	<i>Sonoma</i>	825,312,000	-
Covina	<i>Los Angeles</i>	4,297,435,000	402,000
Crescent City	<i>Del Norte</i>	288,406,000	-
Cudahy	<i>Los Angeles</i>	679,879,000	68,000
Culver City	<i>Los Angeles</i>	8,060,798,000	385,000
Cupertino	<i>Santa Clara</i>	16,204,837,000	1,390,000
Cypress	<i>Orange</i>	5,853,437,000	1,371,000
Daly City	<i>San Mateo</i>	9,279,643,000	-
Dana Point	<i>Orange</i>	9,124,170,000	520,000
Danville	<i>Contra Costa</i>	9,810,922,000	-
Davis	<i>Yolo</i>	6,682,099,000	-
Del Mar	<i>San Diego</i>	2,873,566,000	-

Table 11
Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, FY 2013-14, a/

City	County	Locally assessed value	State-assessed value
Del Rey Oaks	<i>Monterey</i>	232,648,000	-
Delano	<i>Kern</i>	1,468,816,000	435,000
Desert Hot Springs	<i>Riverside</i>	1,226,932,000	109,000
Diamond Bar	<i>Los Angeles</i>	7,751,854,000	-
Dinuba	<i>Tulare</i>	942,486,000	224,000
Dixon	<i>Solano</i>	1,676,457,000	127,000
Dorris	<i>Siskiyou</i>	25,263,000	33,000
Dos Palos	<i>Merced</i>	146,891,000	174,000
Downey	<i>Los Angeles</i>	9,097,661,000	560,000
Duarte	<i>Los Angeles</i>	1,872,715,000	1,027,000
Dublin	<i>Alameda</i>	9,642,259,000	1,019,000
Dunsmuir	<i>Siskiyou</i>	109,303,000	179,000
East Palo Alto	<i>San Mateo</i>	2,013,488,000	-
Eastvale	<i>Riverside</i>	6,661,027,000	736,000
El Cajon	<i>San Diego</i>	7,337,559,000	419,000
El Centro	<i>Imperial</i>	2,212,341,000	2,788,000
El Cerrito	<i>Contra Costa</i>	3,002,462,000	-
El Monte	<i>Los Angeles</i>	6,111,894,000	1,883,000
El Segundo	<i>Los Angeles</i>	10,284,262,000	24,374,000
Elk Grove	<i>Sacramento</i>	14,628,342,000	1,707,000
Emeryville	<i>Alameda</i>	4,045,535,000	523,000
Encinitas	<i>San Diego</i>	12,150,823,000	-
Escalon	<i>San Joaquin</i>	573,030,000	499,000
Escondido	<i>San Diego</i>	12,115,026,000	210,548,000
Etna	<i>Siskiyou</i>	41,374,000	57,000
Eureka	<i>Humboldt</i>	2,070,421,000	959,000
Exeter	<i>Tulare</i>	472,881,000	72,000
Fairfax	<i>Marin</i>	1,128,463,000	-
Fairfield	<i>Solano</i>	10,114,577,000	25,583,000
Farmersville	<i>Tulare</i>	249,118,000	-
Ferndale	<i>Humboldt</i>	145,098,000	-
Fillmore	<i>Ventura</i>	912,341,000	-
Firebaugh	<i>Fresno</i>	281,479,000	371,000
Folsom	<i>Sacramento</i>	10,336,550,000	122,000
Fontana	<i>San Bernardino</i>	13,988,585,000	15,000
Fort Bragg	<i>Mendocino</i>	620,348,000	543,000
Fort Jones	<i>Siskiyou</i>	39,004,000	132,000
Fortuna	<i>Humboldt</i>	883,868,000	-
Foster City	<i>San Mateo</i>	7,515,462,000	-
Fountain Valley	<i>Orange</i>	7,426,581,000	-
Fowler	<i>Fresno</i>	389,743,000	-
Fremont	<i>Alameda</i>	35,725,716,000	59,209,000
Fresno	<i>Fresno</i>	28,193,930,000	9,571,000
Fullerton	<i>Orange</i>	15,385,959,000	161,000
Galt	<i>Sacramento</i>	1,435,759,000	498,000
Garden Grove	<i>Orange</i>	12,839,005,000	2,138,000
Gardena	<i>Los Angeles</i>	4,954,318,000	3,448,000
Gilroy	<i>Santa Clara</i>	6,174,787,000	64,186,000
Glendale	<i>Los Angeles</i>	24,503,084,000	-
Glendora	<i>Los Angeles</i>	5,555,555,000	-
Goleta	<i>Santa Barbara</i>	5,258,610,000	1,482,000
Gonzales	<i>Monterey</i>	433,930,000	-
Grand Terrace	<i>San Bernardino</i>	787,671,000	975,000
Grass Valley	<i>Nevada</i>	1,366,330,000	-

Table 11
Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, FY 2013-14, a/

City	County	Locally assessed value	State-assessed value
Greenfield	<i>Monterey</i>	511,916,000	-
Gridley	<i>Butte</i>	328,647,000	110,000
Grover Beach	<i>San Luis Obispo</i>	1,309,376,000	370,000
Guadalupe	<i>Santa Barbara</i>	274,262,000	67,000
Gustine	<i>Merced</i>	254,937,000	386,000
Half Moon Bay	<i>San Mateo</i>	2,377,749,000	-
Hanford	<i>Kings</i>	3,136,333,000	41,738,000
Hawaiian Gardens	<i>Los Angeles</i>	669,019,000	30,000
Hawthorne	<i>Los Angeles</i>	5,999,056,000	2,150,000
Hayward	<i>Alameda</i>	16,025,304,000	667,566,000
Healdsburg	<i>Sonoma</i>	1,848,961,000	-
Hemet	<i>Riverside</i>	4,362,332,000	-
Hercules	<i>Contra Costa</i>	2,468,175,000	8,000
Hermosa Beach	<i>Los Angeles</i>	5,379,351,000	399,000
Hesperia	<i>San Bernardino</i>	4,478,992,000	239,000
Hidden Hills	<i>Los Angeles</i>	1,264,575,000	-
Highland	<i>San Bernardino</i>	2,804,222,000	32,000
Hillsborough	<i>San Mateo</i>	7,382,084,000	-
Hollister	<i>San Benito</i>	2,632,545,000	77,000
Holtville	<i>Imperial</i>	180,419,000	32,000
Hughson	<i>Stanislaus</i>	349,202,000	25,000
Huntington Beach	<i>Orange</i>	31,143,985,000	53,700,000
Huntington Park	<i>Los Angeles</i>	2,421,882,000	494,000
Huron	<i>Fresno</i>	103,116,000	904,000
Imperial	<i>Imperial</i>	851,422,000	1,296,000
Imperial Beach	<i>San Diego</i>	1,477,701,000	-
Indian Wells	<i>Riverside</i>	4,737,835,000	-
Indio	<i>Riverside</i>	6,228,783,000	747,000
Industry	<i>Los Angeles</i>	6,787,193,000	389,647,000
Inglewood	<i>Los Angeles</i>	6,925,232,000	25,000
Ione	<i>Amador</i>	292,861,000	26,000
Irvine	<i>Orange</i>	51,000,947,000	1,639,000
Irwindale	<i>Los Angeles</i>	2,122,853,000	7,428,000
Isleton	<i>Sacramento</i>	46,719,000	-
Jackson	<i>Amador</i>	425,723,000	-
Jurupa Valley	<i>Riverside</i>	7,042,679,000	7,606,000
Kerman	<i>Fresno</i>	564,363,000	295,000
King City	<i>Monterey</i>	652,309,000	136,000
Kingsburg	<i>Fresno</i>	700,291,000	134,000
La Canada-Flintridge	<i>Los Angeles</i>	6,128,903,000	-
La Habra	<i>Orange</i>	4,979,342,000	406,000
La Habra Heights	<i>Los Angeles</i>	1,211,768,000	423,000
La Mesa	<i>San Diego</i>	5,290,340,000	-
La Mirada	<i>Los Angeles</i>	5,318,906,000	619,000
La Palma	<i>Orange</i>	1,744,907,000	-
La Puente	<i>Los Angeles</i>	1,784,135,000	-
La Quinta	<i>Riverside</i>	10,776,670,000	-
La Verne	<i>Los Angeles</i>	3,440,908,000	5,000
Lafayette	<i>Contra Costa</i>	6,007,626,000	651,000
Laguna Beach	<i>Orange</i>	11,178,194,000	-
Laguna Hills	<i>Orange</i>	5,651,569,000	-
Laguna Niguel	<i>Orange</i>	12,402,919,000	-
Laguna Woods	<i>Orange</i>	2,237,288,000	-
Lake Elsinore	<i>Riverside</i>	4,031,497,000	2,000

Table 11
Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, FY 2013-14, a/

City	County	Locally assessed value	State-assessed value
Lake Forest	Orange	11,238,695,000	-
Lakeport	Lake	469,253,000	-
Lakewood	Los Angeles	7,474,034,000	258,000
Lancaster	Los Angeles	8,601,489,000	2,486,000
Larkspur	Marin	3,029,431,000	111,000
Lathrop	San Joaquin	1,957,507,000	5,070,000
Lawndale	Los Angeles	1,879,355,000	-
Lemon Grove	San Diego	1,649,372,000	186,000
Lemoore	Kings	1,778,887,000	574,000
Lincoln	Placer	5,650,818,000	197,000
Lindsay	Tulare	361,959,000	585,000
Live Oak	Sutter	283,991,000	2,000
Livermore	Alameda	13,727,424,000	16,534,000
Livingston	Merced	612,946,000	249,000
Lodi	San Joaquin	4,864,241,000	3,490,000
Loma Linda	San Bernardino	1,613,801,000	27,000
Lomita	Los Angeles	1,866,048,000	-
Lompoc	Santa Barbara	2,237,452,000	22,000
Long Beach	Los Angeles	46,926,712,000	488,083,000
Loomis	Placer	779,904,000	4,633,000
Los Alamitos	Orange	1,675,142,000	222,000
Los Altos	Santa Clara	11,159,691,000	-
Los Altos Hills	Santa Clara	5,840,156,000	-
Los Angeles	Los Angeles	440,534,147,000	34,896,000
Los Banos	Merced	1,842,142,000	2,429,000
Los Gatos	Santa Clara	9,461,967,000	929,000
Loyalton	Sierra	26,079,000	-
Lynwood	Los Angeles	2,679,631,000	-
Madera	Madera	2,446,603,000	744,000
Malibu	Los Angeles	12,389,167,000	-
Mammoth Lakes	Mono	3,851,657,000	-
Manhattan Beach	Los Angeles	13,453,304,000	-
Manteca	San Joaquin	5,071,815,000	1,346,000
Maricopa	Kern	27,543,000	11,000
Marina	Monterey	1,475,592,000	-
Martinez	Contra Costa	4,459,279,000	75,000
Marysville	Yuba	588,854,000	1,351,000
Maywood	Los Angeles	846,331,000	-
McFarland	Kern	305,382,000	-
Mendota	Fresno	190,125,000	1,387,000
Menifee	Riverside	6,253,836,000	440,228,000
Menlo Park	San Mateo	11,352,259,000	843,000
Merced	Merced	3,891,586,000	1,014,000
Mill Valley	Marin	4,278,071,000	-
Millbrae	San Mateo	4,074,194,000	-
Milpitas	Santa Clara	12,811,949,000	1,638,000
Mission Viejo	Orange	13,637,042,000	2,418,000
Modesto	Stanislaus	12,142,987,000	2,081,000
Monrovia	Los Angeles	4,370,216,000	-
Montague	Siskiyou	59,420,000	40,000
Montclair	San Bernardino	2,607,468,000	170,000
Monte Sereno	Santa Clara	1,634,781,000	-
Montebello	Los Angeles	4,979,589,000	33,444,000
Monterey	Monterey	4,504,617,000	-

Table 11

Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, FY 2013-14, a/

City	County	Locally assessed value	State-assessed value
Monterey Park	Los Angeles	6,052,916,000	-
Moorpark	Ventura	4,883,337,000	343,000
Moraga	Contra Costa	3,159,015,000	116,000
Moreno Valley	Riverside	11,130,814,000	24,000
Morgan Hill	Santa Clara	6,599,644,000	385,000
Morro Bay	San Luis Obispo	1,896,251,000	23,581,000
Mount Shasta	Siskiyou	337,029,000	266,000
Mountain View	Santa Clara	18,759,421,000	301,000
Murrieta	Riverside	10,178,115,000	137,000
Napa	Napa	9,218,343,000	417,000
National City	San Diego	3,271,902,000	5,224,000
Needles	San Bernardino	307,221,000	772,000
Nevada City	Nevada	472,493,000	-
Newark	Alameda	6,075,019,000	166,000
Newman	Stanislaus	450,856,000	-
Newport Beach	Orange	42,296,086,000	53,000
Norco	Riverside	2,618,064,000	418,000
Norwalk	Los Angeles	5,967,669,000	3,740,000
Novato	Marin	8,570,364,000	799,000
Oakdale	Stanislaus	1,570,163,000	58,000
Oakland	Alameda	41,588,951,000	28,820,000
Oakley	Contra Costa	2,627,409,000	1,802,000
Oceanside	San Diego	17,737,367,000	-
Ojai	Ventura	1,235,499,000	141,000
Ontario	San Bernardino	19,063,588,000	18,586,000
Orange	Orange	17,183,975,000	1,545,000
Orange Cove	Fresno	166,461,000	70,000
Orinda	Contra Costa	4,977,413,000	-
Orland	Glenn	349,389,000	467,000
Oroville	Butte	1,042,900,000	1,200,000
Oxnard	Ventura	15,607,901,000	146,392,000
Pacific Grove	Monterey	2,631,021,000	586,000
Pacifica	San Mateo	4,696,399,000	-
Palm Desert	Riverside	12,453,921,000	-
Palm Springs	Riverside	9,273,933,000	46,957,000
Palmdale	Los Angeles	9,356,262,000	963,000
Palo Alto	Santa Clara	25,579,454,000	2,573,000
Palos Verdes Estates	Los Angeles	5,751,884,000	-
Paradise	Butte	1,890,287,000	668,000
Paramount	Los Angeles	3,257,456,000	1,000
Parlier	Fresno	302,623,000	-
Pasadena	Los Angeles	23,109,076,000	133,000
Paso Robles	San Luis Obispo	3,697,064,000	162,000
Patterson	Stanislaus	1,264,626,000	626,000
Perris	Riverside	3,904,850,000	237,000
Petaluma	Sonoma	7,586,654,000	-
Pico Rivera	Los Angeles	4,064,355,000	1,192,000
Piedmont	Alameda	3,382,469,000	-
Pinole	Contra Costa	1,759,547,000	254,000
Pismo Beach	San Luis Obispo	2,494,190,000	58,000
Pittsburg	Contra Costa	5,219,551,000	327,596,000
Placentia	Orange	5,203,124,000	293,000
Placerville	El Dorado	890,920,000	2,916,000
Pleasant Hill	Contra Costa	4,550,790,000	-

Table 11
Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, FY 2013-14, a/

City	County	Locally assessed value	State-assessed value
Pleasanton	Alameda	17,749,208,000	1,583,000
Plymouth	Amador	72,742,000	-
Point Arena	Mendocino	43,085,000	483,000
Pomona	Los Angeles	8,821,453,000	374,000
Port Hueneme	Ventura	1,425,008,000	-
Porterville	Tulare	2,226,173,000	2,192,000
Portola	Plumas	111,048,000	375,000
Portola Valley	San Mateo	2,662,650,000	-
Poway	San Diego	8,590,114,000	-
Rancho Cordova	Sacramento	6,458,887,000	175,000
Rancho Cucamonga	San Bernardino	20,190,843,000	26,591,000
Rancho Mirage	Riverside	7,338,553,000	1,207,000
Rancho Palos Verdes	Los Angeles	10,298,084,000	448,000
Rancho Santa Margarita	Orange	6,759,176,000	-
Red Bluff	Tehama	755,610,000	1,565,000
Redding	Shasta	7,254,413,000	1,803,000
Redlands	San Bernardino	6,957,517,000	591,269,000
Redondo Beach	Los Angeles	12,861,421,000	143,300,000
Redwood City	San Mateo	16,326,293,000	1,467,000
Reedley	Fresno	951,666,000	337,000
Rialto	San Bernardino	5,917,583,000	1,177,000
Richmond	Contra Costa	10,887,907,000	8,463,000
Ridgecrest	Kern	1,436,931,000	90,000
Rio Dell	Humboldt	164,247,000	-
Rio Vista	Solano	918,018,000	-
Ripon	San Joaquin	1,523,370,000	-
Riverbank	Stanislaus	1,256,563,000	466,000
Riverside	Riverside	23,114,025,000	682,000
Rocklin	Placer	6,735,536,000	9,515,000
Rohnert Park	Sonoma	3,789,602,000	1,278,000
Rolling Hills	Los Angeles	1,325,828,000	-
Rolling Hills Estates	Los Angeles	2,640,247,000	-
Rosemead	Los Angeles	3,723,408,000	1,902,000
Roseville	Placer	16,085,067,000	4,618,000
Ross	Marin	1,522,406,000	-
Sacramento	Sacramento	37,441,941,000	12,381,000
St. Helena	Napa	1,940,192,000	39,000
Salinas	Monterey	8,594,440,000	3,385,000
San Anselmo	Marin	2,557,783,000	-
San Bernardino	San Bernardino	10,695,499,000	4,717,000
San Bruno	San Mateo	5,619,233,000	4,438,000
San Carlos	San Mateo	7,736,674,000	8,000
San Clemente	Orange	12,824,727,000	-
San Diego	San Diego	185,713,794,000	56,740,000
San Dimas	Los Angeles	4,289,445,000	959,000
San Fernando	Los Angeles	1,559,819,000	22,000
San Francisco	San Francisco	170,517,890,000	35,944,000
San Gabriel	Los Angeles	4,089,297,000	-
San Jacinto	Riverside	2,143,964,000	-
San Joaquin	Fresno	86,040,000	-
San Jose	Santa Clara	131,933,903,000	-
San Juan Bautista	San Benito	135,289,000	-
San Juan Capistrano	Orange	6,039,344,000	-
San Leandro	Alameda	10,558,658,000	1,594,000

Table 11
Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, FY 2013-14, a/

City	County	Locally assessed value	State-assessed value
San Luis Obispo	<i>San Luis Obispo</i>	6,443,019,000	5,300,000
San Marcos	<i>San Diego</i>	9,274,077,000	-
San Marino	<i>Los Angeles</i>	4,920,190,000	-
San Mateo	<i>San Mateo</i>	18,156,408,000	748,000
San Pablo	<i>Contra Costa</i>	1,208,901,000	-
San Rafael	<i>Marin</i>	10,341,730,000	5,246,000
San Ramon	<i>Contra Costa</i>	15,464,053,000	1,269,000
Sand City	<i>Monterey</i>	223,280,000	451,000
Sanger	<i>Fresno</i>	931,937,000	185,000
Santa Ana	<i>Orange</i>	21,117,094,000	2,590,000
Santa Barbara	<i>Santa Barbara</i>	15,938,974,000	-
Santa Clara	<i>Santa Clara</i>	27,008,072,000	4,641,000
Santa Clarita	<i>Los Angeles</i>	24,265,776,000	3,697,000
Santa Cruz	<i>Santa Cruz</i>	7,243,825,000	-
Santa Fe Springs	<i>Los Angeles</i>	6,386,924,000	2,440,000
Santa Maria	<i>Santa Barbara</i>	6,580,838,000	-
Santa Monica	<i>Los Angeles</i>	27,513,366,000	742,000
Santa Paula	<i>Ventura</i>	1,674,861,000	-
Santa Rosa	<i>Sonoma</i>	17,975,686,000	1,809,000
Santee	<i>San Diego</i>	4,613,280,000	-
Saratoga	<i>Santa Clara</i>	11,512,028,000	-
Sausalito	<i>Marin</i>	2,726,322,000	-
Scotts Valley	<i>Santa Cruz</i>	2,067,135,000	-
Seal Beach	<i>Orange</i>	4,580,228,000	-
Seaside	<i>Monterey</i>	1,796,408,000	-
Sebastopol	<i>Sonoma</i>	1,017,926,000	-
Selma	<i>Fresno</i>	920,037,000	458,000
Shafter	<i>Kern</i>	1,172,284,000	1,427,000
Shasta Lake	<i>Shasta</i>	619,650,000	-
Sierra Madre	<i>Los Angeles</i>	1,775,963,000	-
Signal Hill	<i>Los Angeles</i>	2,120,729,000	-
Simi Valley	<i>Ventura</i>	15,053,555,000	2,323,000
Solana Beach	<i>San Diego</i>	3,765,063,000	-
Soledad	<i>Monterey</i>	648,988,000	2,025,000
Solvang	<i>Santa Barbara</i>	977,028,000	-
Sonoma	<i>Sonoma</i>	2,138,624,000	55,000
Sonora	<i>Tuolumne</i>	502,285,000	13,000
South El Monte	<i>Los Angeles</i>	1,838,965,000	-
South Gate	<i>Los Angeles</i>	4,737,045,000	419,000
South Lake Tahoe	<i>El Dorado</i>	3,816,103,000	-
South Pasadena	<i>Los Angeles</i>	3,691,037,000	-
South San Francisco	<i>San Mateo</i>	14,291,452,000	12,682,000
Stanton	<i>Orange</i>	2,143,586,000	684,000
Stockton	<i>San Joaquin</i>	17,073,264,000	6,228,000
Suisun	<i>Solano</i>	1,698,450,000	65,000
Sunnyvale	<i>Santa Clara</i>	29,247,510,000	-
Susanville	<i>Lassen</i>	545,173,000	42,000
Sutter Creek	<i>Amador</i>	284,619,000	-
Taft	<i>Kern</i>	341,866,000	266,000
Tehachapi	<i>Kern</i>	571,714,000	396,000
Tehama	<i>Tehama</i>	19,717,000	29,000
Temecula	<i>Riverside</i>	12,428,169,000	4,000
Temple City	<i>Los Angeles</i>	3,857,982,000	252,000
Thousand Oaks	<i>Ventura</i>	24,176,225,000	-

Table 11 Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, FY 2013-14, a/

City	County	Locally assessed value	State-assessed value
Tiburon	Marin	4,142,090,000	-
Torrance	Los Angeles	25,081,166,000	122,000
Tracy	San Joaquin	7,467,299,000	12,164,000
Trinidad	Humboldt	80,425,000	-
Truckee	Nevada	5,074,101,000	2,140,000
Tulare	Tulare	3,483,266,000	2,860,000
Tulelake	Siskiyou	23,048,000	9,000
Turlock	Stanislaus	4,584,410,000	403,000
Tustin	Orange	9,732,033,000	348,000
Twentynine Palms	San Bernardino	801,850,000	87,000
Ukiah	Mendocino	1,273,572,000	-
Union City	Alameda	7,935,623,000	2,496,000
Upland	San Bernardino	7,294,656,000	69,000
Vacaville	Solano	9,530,707,000	240,000
Vallejo	Solano	7,557,184,000	246,000
Ventura	Ventura	12,449,060,000	439,000
Vernon	Los Angeles	4,188,522,000	81,761,000
Victorville	San Bernardino	6,658,479,000	232,263,000
Villa Park	Orange	1,466,572,000	27,000
Visalia	Tulare	8,847,752,000	1,356,000
Vista	San Diego	8,787,873,000	13,000
Walnut	Los Angeles	4,371,324,000	168,000
Walnut Creek	Contra Costa	13,143,681,000	-
Wasco	Kern	544,445,000	724,000
Waterford	Stanislaus	306,992,000	-
Watsonville	Santa Cruz	3,183,517,000	31,000
Weed	Siskiyou	210,567,000	48,000
West Covina	Los Angeles	9,084,800,000	-
West Hollywood	Los Angeles	8,263,912,000	-
West Sacramento	Yolo	5,325,704,000	1,947,000
Westlake Village	Los Angeles	2,887,643,000	-
Westminster	Orange	7,175,684,000	456,000
Westmorland	Imperial	42,946,000	-
Wheatland	Yuba	165,000,000	148,000
Whittier	Los Angeles	7,606,930,000	1,176,000
Wildomar	Riverside	2,299,465,000	130,000
Williams	Colusa	267,494,000	-
Willits	Mendocino	374,042,000	220,000
Willows	Glenn	278,794,000	1,005,000
Windsor	Sonoma	3,077,297,000	517,000
Winters	Yolo	436,121,000	4,000
Woodlake	Tulare	171,361,000	94,000
Woodland	Yolo	4,387,407,000	620,000
Woodside	San Mateo	4,777,689,000	-
Yorba Linda	Orange	11,857,840,000	-
Yountville	Napa	566,095,000	-
Yreka	Siskiyou	568,136,000	101,000
Yuba City	Sutter	4,229,964,000	4,807,000
Yucaipa	San Bernardino	3,437,357,000	-
Yucca Valley	San Bernardino	1,340,267,000	-
GRAND TOTAL		\$3,739,158,753,000	\$5,018,079,000

a. Locally-assessed values are net of "all other exemptions" (see Table 8) but include the values of the homeowners' exemption because tax rates for the support of city governments are set on assessed valuations which include them and local governments are reimbursed by the state for them.

NOTE: Detail may not compute to total due to rounding.

Table 12

Property Taxes

ASSESSED VALUE OF PROPERTY ASSESSED BY
THE STATE BOARD OF EQUALIZATION, BY TYPE OF COMPANY, FY 2013-14

Type of Company	Assessed value
UNDER PROVISIONS OF SECTION 721 OF THE REVENUE AND TAXATION CODE	
Telephone and telegraph:	
Local exchange carriers	\$9,801,854,000
Interexchange carriers	3,659,033,000
Wireless carriers a/	7,129,218,000
Subtotal	\$20,590,105,000
Gas,electric, and water	57,500,224,000
Electric generation facilities	8,450,408,000
Intercounty pipelines, flumes, canals, ditches and aqueducts	1,189,314,000
Railcar maintenance facilities	15,276,000
Railroads	3,095,164,000
Total	\$90,840,491,000
UNDER PRIVATE RAILROAD CAR TAX LAW	
Private railroad cars	753,819,000
Grand total	\$91,594,311,000

a. Effective January 1, 2012, radio-telephone paging carriers are included in wireless carriers.

Table 13
Property Taxes

**ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION,
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, FY 2013-14**

Name of company	Assessed value
TELEPHONE AND TELEGRAPH COMPANIES	
AT&T Communications	\$679,991,209,000
AT&T Mobility LLC	2,172,356,669,000
Cellco Partnership	1,075,399,526,000
Crown Castle NG West, Inc. formerly, NextG Networks of California, Inc.	124,277,000,000
Level 3 Communications, LLC	345,740,202,000
Los Angeles SMSA Ltd., Partnership	811,505,490,000
MCI Communications Services. Inc	385,402,500,000
MCI Metro Access Transmission Services, LLC	136,200,000,000
MetroPCS Communications	887,280,703,000
Pacific Bell Telephone Company	6,924,666,499,000
Qwest Communications Company LLC	173,900,000,000
Sprint Communications Company, LP	199,579,130,000
Sprint Telephony PCS, LP	903,339,384,000
Sunesys, LLC	122,500,000,000
SureWest Broadband	132,420,998,000
SureWest Telephone	124,214,500,000
T-Mobile West Corporation	1,077,809,367,000
tw telecom of california LP	166,000,000,000
U.S. TelePacific Corporation	136,104,000,000
Verizon California, Inc.	2,428,359,873,000
Verizon Online LLC	122,300,000,000
258 companies with an assessed value of less than \$122,000,000 each	1,460,758,000
Total for telephone and telegraph companies a/	\$20,590,105,000

a. Includes 20 local exchange carriers, 220 interexchange carriers, and 38 wireless carriers and radio-telephone paging carriers.

NOTE: Detail may not compute to total due to rounding.

Table 13**Property Taxes**

**ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION,
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, FY 2013-14**

Name of company	Assessed value
GAS, ELECTRIC, AND WATER COMPANIES	
Atlantic Path 15, LLC	\$122,100,000
California Pacific Electric Company, LLC	147,229,000
Central Valley Gas Storage LLC	77,516,000
Gill Ranch Storage, LLC	120,872,000
Golden State Water Company	622,850,000
Kern River Gas Transmission Company	257,900,000
Lodi Gas Storage, LLC	181,569,000
North Baja Pipeline, LLC	77,400,000
Pacific Gas & Electric Company	23,457,676,000
PacifiCorp	205,859,000
San Diego Gas & Electric Company	7,196,977,000
Sierra Pacific Power Company	87,133,000
Southern California Edison Company	20,281,889,000
Southern California Gas Company	3,480,780,000
Southwest Gas Corporation	221,700,000
Trans Bay Cable LLC	433,625,000
Wild Goose Storage, LLC	232,620,000
15 companies with an assessed value of less than \$70,000,000 each	294,530,000
Total for gas, electric, and water companies	\$57,500,224,000

Table 13

Property Taxes

**ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION,
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, FY 2013-14**

Name of company	Assessed value
ELECTRIC GENERATION FACILITY COMPANIES	
AES Alamitos, LLC	\$197,400,000
AES Redondo Beach, LLC	143,300,000
Bicent (California) Malburg, LLC	76,900,000
Blythe Energy, LLC	230,200,000
Cabrillo Power I LLC	116,800,000
Calpine Construction Finance Company, LP	141,700,000
CPV Sentinel, LLC	682,500,000
Delta Energy Center, LLC	326,900,000
Dynegy Moss Landing, LLC	491,400,000
El Segundo Energy Center LLC	216,100,000
Elk Hills Power, LLC	275,500,000
GenOn Delta, LLC	87,700,000
GenOn Energy West, LP- Ormond Beach	112,900,000
GenOn Marsh Landing, LLC	544,800,000
Gilroy Energy Center, LLC	60,900,000
GWF Energy, LLC - Tracy	266,400,000
High Desert Power Trust 2000-A	231,100,000
Inland Empire Energy Center, LLC	440,200,000
La Paloma Generating Company, LLC	306,813,000
Long Beach Generation LLC	60,000,000
Los Esteros Critical Energy Facility, LLC	243,100,000
Mariposa Energy, LLC	184,500,000
Metcalf Energy Center, LLC	239,000,000
Orange Grove Energy, L.P.	72,000,000
Otay Mesa Generating Company, LLC	345,600,000
Panoche Energy Center, LLC	287,200,000
Pastoria Energy Facility, LLC	363,600,000
Russell City Energy Company, LLC	668,100,000
Starwood Power-Midway, LLC	74,600,000
Sunrise Power Company, LLC	174,717,000
Walnut Creek Energy, LLC	388,600,000
21 facilities with an assessed value of less than \$60,000,000 each	399,878,000
Total for electric generation facilities	\$8,450,408,000

Table 13

Property Taxes

ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION,
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, FY 2013-14

Name of company	Assessed value
INTERCOUNTY PIPELINES, FLUMES, CANALS, DITCHES, AND AQUEDUCTS c/	
CALNEV Pipe Line LLC	\$61,400,000
Calpine Pittsburg, Inc.	11,800,000
Chevron Pipeline Company	33,356,000
Chevron U.S.A., Inc.	46,274,000
CPN Pipeline Company	23,200,000
Crimson California Pipeline, L.P.	34,400,000
Pacific Pipeline System, LLC	39,700,000
Phillips 66 Pipeline LLC	39,900,000
Plains Pipeline, LP	23,600,000
Sacramento Municipal Utilities District	66,852,000
San Ardo Pipeline Company	16,500,000
San Pablo Bay Pipeline Company LLC	113,300,000
SFPP, L.P.	431,900,000
West Coast Pipe Lines	195,100,000
17 companies with an assessed value of less than \$10,000,000 each	52,033,000
Total for intercounty pipelines, etc.	\$1,189,314,000
RAILCAR MAINTENANCE FACILITY COMPANIES d/	
GATX Corporation	\$8,982,000
TTX Company	6,195,000
Union Tank Car Company	99,000
Total for railcar maintenance facilities	\$15,276,000

Table 13

Property Taxes

**ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION,
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, FY 2013-14**

Name of company	Assessed value
RAILROAD COMPANIES	
Arizona & California Railroad	\$1,850,000
BNSF Railway Company	1,141,761,000
California Northern Railroad	27,920,000
Central California Traction Company	9,358,000
Central Oregon & Pacific Railroad	1,714,000
McCloud Railway Company	2,002,000
Mendocino Railway	1,191,000
Modesto & Empire Traction Company	26,874,000
Napa Valley Wine Train, Inc.	17,812,000
Northwestern Pacific Railroad Company	2,229,000
Pacific Harbor Lines	15,529,000
Pacific Sun Railroad, L.L.C.	1,657,000
Roaring Camp Railroad	2,382,000
Sacramento Valley Railroad, LLC	2,551,000
San Diego & Arizona Eastern Railway Company	1,206,000
San Diego & Imperial Valley RR Company Inc.	6,147,000
San Joaquin Valley Railroad Company	18,229,000
Sierra Northern Railway	4,183,000
Stockton Terminal and Eastern Railroad	6,802,000
Sunset Railway Company	1,011,000
Trona Railway Company	13,086,000
Tulare Valley Railroad	4,824,000
Union Pacific Railroad Company	1,779,217,000
Ventura County Railroad	2,470,000
5 companies with an assessed value of less than \$1,000,000 each	3,160,000
Total for railroad companies	\$3,095,164,000

c. All other taxable property owned by these companies is locally assessed.

d. Property at fixed locations which is not subject to the private railroad car tax. Excludes the value of private railroad cars operated on the railroads, for which see Table 17A.

Table 14

Property Taxes

GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION
OF THE AVERAGE TAX RATE, FY 2012-13

County	Net taxable assessed value a/	Property tax allocations and levies b,e/					Average tax rate (%) 2012-13
		City	County c/	School c/	Other districts d/	Total d/	
Alameda	\$197,637,937,000	\$449,877,000	\$316,743,000	\$1,081,805,000	\$550,402,000	\$2,398,828,000	1.214%
Alpine	694,169,000	-	4,306,000	1,818,000	819,000	6,943,000	1.000%
Amador	4,358,881,000	1,841,000	14,095,000	27,549,000	866,000	44,351,000	1.017%
Butte	18,242,710,000	9,465,000	20,664,000	114,668,000	47,111,000	191,908,000	1.052%
Calaveras	5,544,612,000	469,000	11,340,000	41,948,000	7,889,000	61,645,000	1.112%
Colusa	3,410,600,000	1,586,000	13,331,000	18,850,000	2,164,000	35,931,000	1.054%
Contra Costa	143,392,140,000	133,887,000	189,639,000	862,614,000	445,864,000	1,632,004,000	1.138%
Del Norte	1,742,514,000	138,000	3,217,000	11,807,000	2,908,000	18,069,000	1.037%
El Dorado	25,215,329,000	6,253,000	59,143,000	137,926,000	66,834,000	270,156,000	1.071%
Fresno	60,719,514,000	77,498,000	86,927,000	454,699,000	89,078,000	708,202,000	1.166%
Glenn	2,583,688,000	1,526,000	5,455,000	19,003,000	1,154,000	27,137,000	1.050%
Humboldt	11,447,680,000	2,917,000	20,799,000	78,353,000	17,383,000	119,452,000	1.043%
Imperial	8,865,809,000	7,305,000	12,714,000	58,271,000	21,851,000	100,141,000	1.130%
Inyo	4,013,720,000	486,000	11,953,000	25,931,000	4,025,000	42,395,000	1.056%
Kern	86,222,855,000	42,403,000	263,333,000	579,400,000	106,211,000	991,347,000	1.150%
Kings	9,194,215,000	5,807,000	16,350,000	53,525,000	18,644,000	94,326,000	1.026%
Lake	6,748,604,000	1,017,000	15,327,000	41,567,000	14,954,000	72,865,000	1.080%
Lassen	2,130,957,000	874,000	4,286,000	15,616,000	1,105,000	21,880,000	1.027%
Los Angeles	1,090,739,155,000	1,939,321,000	2,626,860,000	6,241,022,000	2,261,462,000	13,068,665,000	1.198%
Madera	10,491,218,000	3,063,000	16,674,000	81,470,000	5,281,000	106,488,000	1.015%
Marin	56,658,990,000	66,906,000	100,682,000	377,216,000	78,218,000	623,022,000	1.100%
Mariposa	2,052,028,000	-	5,239,000	14,293,000	1,119,000	20,650,000	1.006%
Mendocino	9,795,161,000	1,888,000	27,359,000	69,938,000	10,817,000	110,003,000	1.123%
Merced	16,478,965,000	9,410,000	38,504,000	116,104,000	17,133,000	181,150,000	1.099%
Modoc	1,000,700,000	329,000	2,724,000	6,656,000	572,000	10,280,000	1.027%
Mono	5,397,264,000	2,319,000	17,144,000	26,842,000	14,361,000	60,666,000	1.124%
Monterey	49,494,823,000	31,521,000	79,524,000	343,638,000	82,273,000	536,956,000	1.085%
Napa	27,958,535,000	26,173,000	62,477,000	204,393,000	11,819,000	304,863,000	1.090%
Nevada	15,018,566,000	11,600,000	21,383,000	90,910,000	34,282,000	158,175,000	1.053%
Orange	429,991,395,000	471,994,000	271,959,000	2,845,371,000	974,412,000	4,563,736,000	1.061%
Placer	52,336,885,000	36,787,000	94,903,000	363,295,000	73,998,000	568,983,000	1.087%
Plumas	3,648,791,000	234,000	7,693,000	25,554,000	4,340,000	37,821,000	1.037%
Riverside	202,267,504,000	146,775,000	193,405,000	1,048,939,000	830,069,000	2,219,188,000	1.097%
Sacramento	115,515,434,000	129,044,000	209,020,000	701,922,000	250,412,000	1,290,398,000	1.117%
San Benito	5,584,806,000	1,054,000	6,138,000	40,499,000	16,807,000	64,499,000	1.155%
San Bernardino	166,776,638,000	121,830,000	189,481,000	824,242,000	779,954,000	1,915,508,000	1.149%
San Diego	378,549,158,000	497,277,000	528,065,000	2,597,318,000	571,657,000	4,194,316,000	1.108%
San Francisco	165,043,120,000	-	1,145,884,000	600,105,000	185,438,000	1,931,428,000	1.170%
San Joaquin	52,751,468,000	53,623,000	108,370,000	348,439,000	73,427,000	583,859,000	1.107%
San Luis Obispo	41,723,691,000	31,868,000	97,667,000	267,308,000	28,403,000	425,246,000	1.019%
San Mateo	148,701,829,000	160,784,000	189,241,000	1,023,368,000	260,805,000	1,634,197,000	1.099%
Santa Barbara	62,997,084,000	32,316,000	117,094,000	397,443,000	117,958,000	664,811,000	1.055%
Santa Clara	309,793,254,000	340,891,000	515,945,000	2,327,145,000	543,585,000	3,727,565,000	1.203%
Santa Cruz	32,849,679,000	18,027,000	40,527,000	209,712,000	91,199,000	359,465,000	1.094%
Shasta	14,494,009,000	9,325,000	17,526,000	103,263,000	27,161,000	157,275,000	1.085%
Sierra	543,052,000	34,000	2,657,000	1,749,000	731,000	5,169,000	0.952%
Siskiyou	4,283,156,000	2,585,000	9,101,000	31,417,000	1,807,000	44,910,000	1.049%
Solano	38,827,757,000	55,422,000	68,210,000	204,987,000	117,348,000	445,967,000	1.149%
Sonoma	65,302,737,000	38,493,000	146,840,000	447,610,000	96,966,000	729,910,000	1.118%
Stanislaus	33,386,569,000	21,398,000	38,023,000	279,271,000	34,426,000	373,118,000	1.118%
Sutter	7,813,615,000	6,844,000	13,115,000	56,256,000	8,963,000	85,178,000	1.090%
Tehama	4,437,949,000	1,820,000	11,216,000	30,811,000	1,547,000	45,395,000	1.023%
Trinity	1,275,200,000	-	3,796,000	8,638,000	593,000	13,027,000	1.022%
Tulare	27,443,004,000	14,918,000	47,503,000	183,796,000	51,281,000	297,498,000	1.084%
Tuolumne	6,001,064,000	483,000	17,588,000	41,107,000	4,464,000	63,642,000	1.061%
Ventura	105,066,947,000	95,941,000	178,665,000	605,884,000	267,363,000	1,147,853,000	1.092%
Yolo	20,132,577,000	33,481,000	19,060,000	120,498,000	40,784,000	213,822,000	1.062%
Yuba	4,567,571,000	1,277,000	9,696,000	35,764,000	4,336,000	51,073,000	1.118%
Totals	\$4,379,357,279,000	\$5,160,400,000	\$8,366,578,000	\$26,969,540,000	\$9,376,833,000	\$49,873,352,000	1.139%

- a. These are the assessed values on which general property taxes were actually levied in 2012-13. Excluded are exemptions totaling \$193,658,582,000 as follows: homesteaders' \$37,517,049,000; all other, \$156,141,533,000
- b. The county levies at a rate of 1 percent of assessed value have been allocated among the jurisdictions receiving a portion of those levies. Excluded are the state reimbursements to local governments of (to be provided when the Governor's Budget is released Jan 10, 2014) for the homeowners' exemption described in footnote a
- c. County levies for school purposes, such as junior college tuition and countywide school levies, are included with school levies
- d. Includes debt levies on land and/or improvements only. Also includes the portion of the 1 percent levy allocated to jurisdictions previously taxing less than total property
- e. These allocations are as reported by the county auditors and are the initial allocations without any adjustment for the subsequent allocation of ERAF funds either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap

NOTE: Detail may not compute to total due to rounding

Table 15
Property Taxes

GENERAL PROPERTY TAX DOLLAR a/, BY COUNTY, FY 2012-13

County	Property tax dollars b/				
	City	County c/	School c/	Other districts	Total
Alameda	\$.19	\$.13	\$.45	\$.23	\$1.00
Alpine	--	.62	.26	.12	1.00
Amador	.04	.32	.62	.02	1.00
Butte	.05	.11	.60	.25	1.00
Calaveras	.01	.18	.68	.13	1.00
Colusa	.04	.37	.52	.06	1.00
Contra Costa	.08	.12	.53	.27	1.00
Del Norte	.01	.18	.65	.16	1.00
El Dorado	.02	.22	.51	.25	1.00
Fresno	.11	.12	.64	.13	1.00
Glenn	.06	.20	.70	.04	1.00
Humboldt	.02	.17	.66	.15	1.00
Imperial	.07	.13	.58	.22	1.00
Inyo	.01	.28	.61	.09	1.00
Kern	.04	.27	.58	.11	1.00
Kings	.06	.17	.57	.20	1.00
Lake	.01	.21	.57	.21	1.00
Lassen	.04	.20	.71	.05	1.00
Los Angeles	.15	.20	.48	.17	1.00
Madera	.03	.16	.77	.05	1.00
Marin	.11	.16	.61	.13	1.00
Mariposa	--	.25	.69	.05	1.00
Mendocino	.02	.25	.64	.10	1.00
Merced	.05	.21	.64	.09	1.00
Modoc	.03	.26	.65	.06	1.00
Mono	.04	.28	.44	.24	1.00
Monterey	.06	.15	.64	.15	1.00
Napa	.09	.20	.67	.04	1.00
Nevada	.07	.14	.57	.22	1.00
Orange	.10	.06	.62	.21	1.00
Placer	.06	.17	.64	.13	1.00
Plumas	.01	.20	.68	.11	1.00
Riverside	.07	.09	.47	.37	1.00
Sacramento	.10	.16	.54	.19	1.00
San Benito	.02	.10	.63	.26	1.00
San Bernardino	.06	.10	.43	.41	1.00
San Diego	.12	.13	.62	.14	1.00
San Francisco	--	.59	.31	.10	1.00
San Joaquin	.09	.19	.60	.13	1.00
San Luis Obispo	.07	.23	.63	.07	1.00
San Mateo	.10	.12	.63	.16	1.00
Santa Barbara	.05	.18	.60	.18	1.00
Santa Clara	.09	.14	.62	.15	1.00
Santa Cruz	.05	.11	.58	.25	1.00
Shasta	.06	.11	.66	.17	1.00
Sierra	.01	.51	.34	.14	1.00
Siskiyou	.06	.20	.70	.04	1.00
Solano	.12	.15	.46	.26	1.00
Sonoma	.05	.20	.61	.13	1.00
Stanislaus	.06	.10	.75	.09	1.00
Sutter	.08	.15	.66	.11	1.00
Tehama	.04	.25	.68	.03	1.00
Trinity	--	.29	.66	.05	1.00
Tulare	.05	.16	.62	.17	1.00
Tuolumne	.01	.28	.65	.07	1.00
Ventura	.08	.16	.53	.23	1.00
Yolo	.16	.09	.56	.19	1.00
Yuba	.02	.19	.70	.08	1.00
Totals	\$.10	\$.17	\$.54	\$.19	\$1.00

a. Includes ad valorem levies for debt service on land and/or improvements only, but excludes special assessments levied on other than an ad valorem basis (for example, per parcel)

b. These proportions are based on the initial allocations as shown in Table 14 without any adjustment for the subsequent allocation of ERAF funds to either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap.

c. County levies for school purposes such as junior college tuition and countywide school levies are included with school levies

NOTE: Detail may not compute to total due to rounding.

Table 16A

Property Taxes

TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 To 2012

Calendar year	Market value of timber harvest	Timber yield tax		Timber reserve fund	
		Rate a/	Net revenue	Rate a/	Net revenue
2012	\$267,400,000	2.9%	\$8,220,000	-	-
2011	\$272,500,000	2.9%	\$6,960,000	-	-
2010	199,500,000	2.9%	5,156,000	-	-
2009	99,200,000	2.9%	3,717,000	-	-
2008	323,300,000	2.9%	11,241,000	-	-
2007	474,400,000	2.9%	14,578,000	-	-
2006	534,100,000	2.9%	15,685,000	-	-
2005	546,900,000	2.9%	15,652,000	-	-
2004	500,100,000	2.9%	14,440,000	-	-
2003	447,700,000	2.9%	13,193,000	-	-
2002	452,000,000	2.9%	13,742,000	-	-
2001	575,700,000	2.9%	19,656,000	-	-
2000	909,100,000	2.9%	26,026,000	-	-
1999	763,800,000	2.9%	23,249,000	-	-
1998	759,000,000	2.9%	22,815,000	-	-
1997	867,700,000	2.9%	26,282,000	-	-
1996	920,900,000	2.9%	26,707,000	-	-
1995	945,300,000	2.9%	27,415,000	-	-
1994	1,103,100,000	2.9%	31,991,000	-	-
1993	1,272,300,000	2.9%	36,897,000	-	-
1992	902,400,000	2.9%	26,170,000	-	-
1991	661,800,000	2.9%	19,192,000	-	-
1990	890,500,000	2.9%	24,937,000	-	-
1989	762,700,000	2.9%	21,731,000	-	-
1988	669,200,000	2.9%	20,014,000	-	-
1987	577,200,000	2.9%	16,828,000	-	-
1986	451,800,000	2.9%	14,009,000	-	-
1985	396,500,000	2.9%	12,155,000	-	-
1984	425,000,000	2.9%	13,144,000	-	-
1983	400,500,000	2.9%	12,045,000	-	\$81,000
1982	296,100,000	2.9%	9,004,000	5.2%	15,361,000
1981	493,100,000	3.0%	14,970,000	1.7%	8,179,000
1980	565,800,000	3.0%	16,945,000	0.0%	13,000
1979	742,700,000	3.0%	22,481,000	0.0%	18,000
1978	682,100,000	6.0%	41,342,000	0.5%	3,439,000
1977	389,000,000 c/	6.0%	23,822,000 c/	0.5%	1,985,000 c/

a. In effect for the year. The rate is set annually in December.

b. A sunset provision terminated the reserve fund tax at the end of 1982.

c. This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

TABLE 16B
Property Taxes

TIMBER PRODUCTION a/ STATISTICS, BY COUNTY, 2012

County	Net volume b/ in board feet	Market Value
Alameda	-	-
Alpine	-	-
Amador	10,594,000,000	\$2,121,645
Butte	45,198,000,000	9,573,425
Calaveras	39,458,000,000	6,755,461
Colusa	-	-
Contra Costa	-	-
Del Norte	5,203,000,000	1,290,905
El Dorado	48,547,000,000	7,075,521
Fresno	13,129,000,000	1,271,349
Glenn	4,520,000,000	765,057
Humboldt	221,617,000,000	62,557,351
Imperial	-	-
Inyo	-	-
Kern	3,943,000,000	375,045
Kings	-	-
Lake	56,000,000	7,900
Lassen	74,433,000,000	12,997,465
Los Angeles	-	-
Madera	9,900,000,000	810,301
Marin	-	-
Mariposa	3,031,000,000	370,270
Mendocino	121,850,000,000	28,940,454
Merced	-	8,295
Modoc	40,006,000,000	4,568,740
Mono	2,349,000,000	201,590
Monterey	-	3,003
Napa	-	-
Nevada	14,531,000,000	2,647,665
Orange	-	25,804
Placer	20,951,000,000	3,300,234
Plumas	84,652,000,000	13,669,163
Riverside	-	-
Sacramento	-	40,374
San Benito	-	-
San Bernardino	-	-
San Diego	-	10,189
San Francisco	-	-
San Joaquin	-	-
San Luis Obispo	-	-
San Mateo	5,547,000,000	1,979,488
Santa Barbara	-	-
Santa Clara	1,209,000,000	429,172
Santa Cruz	6,559,000,000	2,363,485
Shasta	185,799,000,000	36,930,938
Sierra	30,748,000,000	4,115,291
Siskiyou	144,874,000,000	30,767,666
Solano	-	23,929
Sonoma	4,426,000,000	770,936
Stanislaus	-	-
Sutter	-	-
Tehama	66,795,000,000	11,611,657
Trinity	37,868,000,000	7,785,690
Tulare	2,433,000,000	214,647
Tuolumne	35,359,000,000	6,073,861
Ventura	-	12,316
Yolo	-	-
Yuba	21,752,000,000	4,950,991
Totals	1,307,337,000,000	\$267,417,273

a. Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing

b. Board feet are the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.

c. Value of the timber immediately before cutting.

NOTE: Detail may not compute to total due to rounding

Table 17A**Property Taxes****ASSESSED VALUE OF PRIVATE RAILROAD CARS ASSESSED BY****THE STATE BOARD OF EQUALIZATION****AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, FY 2013-14**

Name of company	Assessed value a/	Amount of tax
ACE Cogeneration Company	\$1,096,000	\$12,147
Adler Funding, LLC	987,000	10,934
ADM Transportation Company	11,756,000	130,261
Ag Processing, Inc.	885,000	9,805
Air Liquid IC GP LLC	824,000	9,127
American Railcar Industries, Inc.	3,036,000	33,636
American Railcar Leasing LLC	19,463,000	215,651
Americas Styrenics LLC	931,000	10,310
The Andersons, Inc.	863,000	9,566
The Andrews Companies, LLC	1,587,000	17,585
BASF Corporation	864,000	9,569
Bunge North America, Inc.	1,178,000	13,048
Cargill, Inc.	5,277,000	58,468
Cemex Mexico SA de CV	5,046,000	55,910
Cemex, Inc.	4,100,000	45,433
Chevron Phillips Chemical Company, LP	2,178,000	24,133
Chevron USA, Inc.	25,207,000	279,291
Chicago Freight Car Leasing Company	2,139,000	23,703
The CIT Group/Capital Finance, Inc.	69,790,000	773,278
CML Metals	4,313,000	47,791
Cryo-Trans, Inc.	3,846,000	42,609
Crystal Car Line, Inc.	1,150,000	12,742
The Dow Chemical Company	8,953,000	99,201
Eastman Chemical Company, Inc.	825,000	9,140
Equistar Chemicals, LP	2,673,000	29,615
Exxon Mobil Corporation	8,621,000	95,525
First Union Rail Corporation	7,220,000	79,996
Formosa Transrail Corporation	2,723,000	30,170
GATX Corporation	44,211,000	489,863
GATX Rail Canada Corporation	2,781,000	30,817
General Electric Rail Services Corporation	20,195,000	223,757
Greenbrier Management Services, LLC	4,837,000	53,598
Helm-Pacific Leasing	743,000	8,227
Ineos Olefins & Polymers USA Division of Ineos USA LLC	4,053,000	44,911
J. R. Simplot Company	1,228,000	13,604
Kemira Logistics, Inc.	760,000	8,418
Linde, LLC	1,349,000	14,947
Midwest Agri-Commodities	930,000	10,299
Midwest Railcar Corporation	894,000	9,904
Mitsui Rail Capital, LLC	2,498,000	27,676
Nova Chemicals Inc.	1,286,000	14,247
Occidental Chemical Corporation	710,000	7,863
Olin Chlor Alkali Partnership	1,430,000	15,849
Phillips 66 Company	1,348,000	14,931
Procor Limited	18,149,000	201,088
Proctor & Gamble Company	2,007,000	22,242
Railcar Leasing, LLC	2,430,000	26,924
Reagent Chemical & Research, Inc.	2,097,000	23,230
Searles Valley Minerals Operations, Inc.	8,517,000	94,373
Southwest Rail Industries, Inc.	1,365,000	15,120
Tate & Lyle Ingredients, Inc.	1,001,000	11,094
Transportation Equipment, LLC	1,013,000	11,220
Trinity Industries Leasing Company	85,812,000	950,799

Table 17A**Property Taxes****ASSESSED VALUE OF PRIVATE RAILROAD CARS ASSESSED BY****THE STATE BOARD OF EQUALIZATION****AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, FY 2013-14**

Name of company	Assessed value a/	Amount of tax
Tropicana Transportation Corporation	1,198,000	13,274
TTX Company	257,917,000	2,857,726
U. S. Borax, Inc.	1,136,000	12,583
Union Carbide Corporation Subs. Dow Chemicial Company	2,118,000	23,472
Union Tank Car Company	56,690,000	628,125
US Ecology, Inc.	1,226,000	13,581
VTG Rail, Inc.	755,000	8,371
Westlake Polymers, L.P.	887,000	9,827
163 other companies with an assessed value under \$700,000 eac	22,718,000	251,712
Totals for private railroad cars	\$753,819,000	\$8,352,317

a/ 2013-14 assessed values were set at 80.46 percent of market value.

Table 17B
Property Taxes

PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, FY 1938-39 TO 2013-14

Fiscal year	Average number of Cars	Assessed value a/	Average assessed value per car a/	Tax rate per \$100 assessed value b/	Amount of tax c/
2013-14	26,180	\$753,819,000	\$28,793	\$1.108	\$8,352,000
2012-13	25,108	720,269,000	28,687	1.108	7,981,000
2011-12	26,757	732,008,000	27,358	1.107	8,103,000
2010-11	25,692	564,386,000	21,968	1.102	6,220,000
2009-10	27,578	535,934,000	19,433	1.097	5,879,000
2008-09	28,088	546,547,000	19,458	1.096	5,990,000
2007-08	29,086	561,332,000	19,299	1.096	6,152,000
2006-07	30,261	608,723,000	20,116	1.095	6,666,000
2005-06	30,267	639,448,000	21,127	1.092	6,983,000
2004-05	28,193	602,468,000	21,370	1.088	6,555,000
2003-04	26,925	607,855,000	22,576	1.079	6,559,000
2002-03	26,898	604,608,000	22,478	1.072	6,484,000
2001-02	26,300	597,797,000	22,730	1.066	6,373,000
2000-01	25,665	595,471,000	23,202	1.064	6,336,000
1999-00	27,120	631,477,000	23,285	1.065	6,725,000
1998-99	24,707	595,587,000	24,106	1.063	6,331,000
1997-98	24,268	584,153,000	24,071	1.058	6,180,000
1996-97	23,834	583,191,000	24,469	1.058	6,170,000
1995-96	22,472	489,453,000	21,781	1.055	5,164,000
1994-95	22,532	583,598,000	25,901	1.054	6,151,000
1993-94	21,206	508,150,000	23,963	1.056	5,366,000
1992-93	21,971	513,828,000	23,387	1.054	5,416,000
1991-92	22,172	492,304,000	22,204	1.056	5,199,000
1990-91	22,290	467,257,000	20,963	1.060	4,953,000
1989-90	22,190	371,014,000	16,720	1.063	3,944,000
1988-89	21,178	328,270,000	15,501	1.069	3,509,000
1987-88	19,521	410,765,000	21,042	1.074	4,412,000
1986-87	20,990	439,754,000	20,951	1.086	4,776,000
1985-86	21,159	407,506,000	19,259	1.102	4,491,000
1984-85	21,526	515,750,000	23,959	1.115	5,751,000
1983-84	22,596	554,614,000	24,545	1.119	6,206,000
1982-83	18,688	581,697,000	31,127	1.13	6,573,000
1981-82	16,142	528,235,000	32,724	1.14	6,022,000
1980-81	16,143	109,696,000	6,795	4.62	5,068,000
1979-80	14,514	90,701,000	6,249	4.70	4,263,000
1978-79	17,483	87,393,000	4,999	4.85	4,239,000
1977-78	18,388	78,154,000	4,213	11.19	8,754,000
1976-77	18,962	78,660,000	4,148	11.33	8,915,000
1975-76	18,003	75,652,000	4,202	11.24	8,505,000
1974-75	18,648	71,251,000	3,801	11.15	7,946,000
1973-74	17,111	64,101,000	3,681	11.44	7,334,000
1972-73	15,157	50,255,000	3,316	11.43	5,701,000
1971-72	14,977	44,196,000	2,951	10.85	4,552,000
1970-71	15,091	41,766,000	2,768	9.93	4,148,000
1969-70	15,088	39,809,000	2,638	9.39	3,739,000
1968-69	14,756	43,421,000	2,943	8.90	3,865,000
1967-68	14,559	37,627,000	2,584	7.79	2,931,000
1966-67	13,872	32,986,000	2,378	7.51	2,477,000
1965-66	14,436	30,243,000	2,095	7.29	2,205,000
1964-65	14,534	28,855,000	1,985	6.99	2,017,000
1963-64	14,562	26,679,000	1,832	6.92	1,846,000
1962-63	15,639	26,506,000	1,695	6.82	1,808,000
1961-62	16,182	26,807,000	1,657	6.54	1,753,000
1960-61	16,055	25,894,000	1,613	6.44	1,668,000

Table 17B
Property Taxes

PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, FY 1938-39 TO 2013-14

Fiscal year	Average number of Cars	Assessed value a/	Average assessed value per car a/	Tax rate per \$100 assessed value b/	Amount of tax c/
1959-60	15,953	25,848,000	1,620	6.24	1,613,000
1958-59	16,867	30,573,000	1,813	5.60	1,712,000
1957-58	17,108	29,826,000	1,743	5.33	1,590,000
1956-57	17,168	27,435,000	1,598	5.19	1,424,000
1955-56	17,644	26,136,000	1,481	5.09	1,330,000
1954-55	17,993	26,534,000	1,475	4.90	1,301,000
1953-54	17,092	25,378,000	1,485	4.81	1,222,000
1952-53	16,051	23,524,000	1,466	4.79	1,127,000
1951-52	16,511	21,974,000	1,331	4.95	1,089,000
1950-51	17,068	19,186,000	1,124	4.64	891,000
1949-50	17,245	19,706,000	1,143	4.62	911,000
1948-49	15,823	18,274,000	1,155	4.24	775,000
1947-48	15,445	16,804,000	1,088	4.26	717,000
1946-47	16,649	16,463,000	989	3.52	580,000
1945-46	16,747	15,885,000	949	3.32	527,000
1944-45	14,010	14,340,000	1,024	3.27	469,000
1943-44	12,603	12,738,000	1,011	3.53	450,000
1942-43	12,903	12,422,000	963	3.79	471,000
1941-42	13,319	12,092,000	908	3.80	460,000
1940-41	13,461	11,558,000	859	3.78	437,000
1939-40	14,501	11,489,000	792	3.72	427,000
1938-39	12,967	11,669,000	900	3.60	420,000 d/

a. Includes materials and supplies held, stored, or used in the state for the purpose of repairing, improving, servicing, or operating the cars.

Escape assessments for prior years are not included in the computation of the average assessed value per car.

Beginning in 1988-89, assessed values have been set at percentages ranging from 58.01 percent to 87.55 percent of market value.

b. Based on the statewide average tax rate for the preceding year. The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981-82, and the tax rate was adjusted downward proportionately.

c. Includes interest, penalties, and escape assessments from prior years.

d. The private car tax was first imposed in 1938. Prior to 1938, private railroad cars were subject to local taxation and were assessed in the same manner as utility property.

Table 18
Sales And Use Taxes

STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, FY 1933-34 TO 2012-13

Fiscal year	Collections a/			Number of permits c/		
	Taxes	Fees b/	Total	Sales and Use Tax	Use Tax	Total
2012-13	\$21,056,390,000	\$12,741,000	\$21,069,131,000	1,052,655	111,491	1,164,146
2011-12	19,242,348,000 d/	10,560,000 e/	19,252,907,000	1,029,580	204,200	1,233,780 r/
2010-11	27,304,440,000 f/	2,116,000	27,306,556,000	1,019,063	513,215	1,532,278 r/
2009-10	27,672,958,000	532,000	27,673,490,000	1,021,186	224,244 g/	1,245,430 r/
2008-09	25,273,188,000 f/	385,000	25,273,573,000	1,026,937	26,538	1,053,475 r/
2007-08	27,771,845,000	405,000	27,772,250,000	1,050,020		
2006-07	28,396,242,000	482,000	28,396,724,000	1,049,325		
2005-06	27,936,047,000	431,000	27,936,479,000	1,064,305		
2004-05	26,180,129,000	425,000	26,180,554,000	1,068,435		
2003-04	24,064,797,000	365,000	24,065,162,000	1,049,902		
2002-03	22,620,217,000	341,000	22,620,559,000	1,025,434		
2001-02	21,588,029,000 f/	399,000	21,588,428,000	994,015		
2000-01	22,062,150,000 f/	534,000	22,062,683,000	975,988		
1999-00	21,327,122,000	826,000	21,327,948,000	970,025		
1998-99	19,127,134,000	577,000	19,127,711,000	970,395		
1997-98	17,765,162,000	536,000	17,765,698,000	973,786		
1996-97	16,744,298,000	847,000	16,745,145,000	986,439		
1995-96	15,851,326,000	1,227,000	15,852,553,000	992,019		
1994-95	14,798,018,000	1,459,000	14,799,478,000	998,970		
1993-94	14,070,021,000 f/	1,551,000	14,071,571,000	992,172		
1992-93	15,219,095,000	1,515,000	15,220,611,000	987,455		
1991-92	14,988,495,000 f/	1,637,000	14,990,132,000	962,893 h/		
1990-91	13,416,482,000	1,641,000	13,418,122,000	931,433		
1989-90	13,564,696,000	1,307,000	13,566,003,000	902,465		
1988-89	12,647,397,000	1,750,000	12,649,147,000	874,129		
1987-88	11,662,040,000	1,931,000	11,663,971,000	866,266		
1986-87	10,901,096,000	875,000	10,901,971,000	843,526		
1985-86	10,317,990,000	574,000	10,318,564,000	815,783		
1984-85	9,797,612,000	501,000	9,798,113,000	784,248		
1983-84	8,797,924,000	498,000	8,798,422,000	764,366		
1982-83	7,795,554,000	475,000	7,796,029,000	763,685		
1981-82	7,689,139,000	448,000	7,689,587,000	724,352		
1980-81	7,131,482,000	409,000	7,131,891,000	673,876		
1979-80	6,658,425,000	365,000	6,658,790,000	658,822		
1978-79	5,810,484,000	310,000	5,810,794,000	634,758		
1977-78	5,028,658,000	308,000	5,028,966,000	598,477		
1976-77	4,311,426,000	272,000	4,311,698,000	571,659		
1975-76	3,737,838,000	252,000	3,738,090,000	536,545		
1974-75	3,372,966,000	231,000	3,373,197,000	510,232		
1973-74	2,673,570,000 f/	205,000	2,673,775,000	484,655		
1972-73	2,197,083,000 f/	193,000	2,197,276,000	472,457		
1971-72	1,991,992,000	193,000	1,992,185,000	452,033		
1970-71	1,796,956,000	186,000	1,797,142,000	437,731		
1969-70	1,751,658,000	171,000	1,751,829,000	420,766		
1968-69	1,634,612,000	156,000	1,634,768,000	412,563		
1967-68	1,389,943,000 f/	145,000	1,390,088,000	399,100		
1966-67	1,053,251,000	138,000	1,053,389,000	395,321		
1965-66	1,096,165,000 i/	145,000	1,096,310,000	389,115		
1964-65	939,651,000	146,000	939,797,000	377,746		
1963-64	876,946,000	128,000	877,074,000	369,261		
1962-63	813,313,000	120,000	813,433,000	360,976		
1961-62	749,375,000 j/	117,000	749,492,000	353,520		
1960-61	710,931,000	119,000	711,050,000	351,727		
1959-60	709,749,000	118,000	709,867,000	342,322		
1958-59	631,409,000	115,000	631,525,000	333,998		
1957-58	605,208,000	102,000	605,310,000	326,124		

Table 18 Sales And Use Taxes

STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, FY 1933-34 TO 2012-13

Fiscal year	Collections a/			Number of permits c/		
	Taxes	Fees b/	Total	Sales and Use Tax	Use Tax	Total
1956-57	599,789,000	102,000	599,892,000	320,486		
1955-56 j/	564,348,000	103,000	564,451,000	310,780		
1954-55	492,879,000	108,000	492,987,000	305,537		
1953-54	464,969,000	107,000	465,075,000	298,108		
1952-53	460,196,000	98,000	460,293,000	289,620		
1951-52	417,326,000	95,000	417,421,000	285,659		
1950-51	398,261,000	101,000	398,362,000	285,598		
1949-50	326,285,000 f/	117,000	326,402,000	279,784		
1948-49	290,707,000	117,000	290,825,000	277,855		
1947-48	277,288,000	129,000	277,417,000	270,231		
1946-47	242,207,000	132,000	242,339,000	251,918		
1945-46	180,165,000	120,000	180,285,000	207,643		
1944-45	151,021,000	76,000	151,097,000	188,565		
1943-44	136,954,000 f/	56,000	137,010,000	173,805		
1942-43	135,971,000	41,000	136,012,000	179,067		
1941-42	131,354,000	60,000	131,414,000	204,104		
1940-41	109,799,000	70,000	109,870,000	205,215		
1939-40	94,612,000	79,000	94,691,000	197,149 k/		
1938-39	87,569,000	70,000	87,639,000	189,746		
1937-38	89,201,000	74,000	89,275,000	186,473		
1936-37	84,838,000	71,000	84,909,000	180,978		
1935-36	70,202,000 f/	224,000 l/	70,426,000	180,544 l/		
1934-35	56,532,000	67,000	56,599,000	185,748		
1933-34	33,129,000 m/	215,000	33,344,000			

- Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the General Fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund, the Local Public Safety Fund, the Fiscal Recovery Fund, and the Local Revenue Fund 2011.
- The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50. Effective January 1, 2010, the reinstatement fee was increased to \$100. Effective January 1, 2011 Fees include collection recovery costs.
- Starting 2008-09, the number of business locations including use tax registrants as of June 30. Prior to 2008-09, the number of active permits on record on December 31.
- The state sales tax rate was reduced to 3.9375 percent from 5 percent effective July 1, 2011, with the creation of the Local Revenue Fund 2011.
- Effective January 1, 2011, Fees include collection recovery costs.
- Effective July 1, 1935, the tax rate was increased to 3 percent from 2 1/2 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. Effective July 1, 1943, the tax rate was reduced to 2 1/2 percent and substantial additions were made to the list of exempt transactions. Effective July 1, 1949, the tax rate was increased to 3 percent. Effective August 1, 1967, the state tax rate was increased to 4 percent. Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent. Effective July 1, 1973, the state tax rate was increased to 4 3/4 percent. On October 1, 1973, the state tax rate was reduced to 3 3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4 3/4 percent. Effective July 15, 1991, the tax rate was increased to 5 1/2 percent. Effective July 1, 1993, the state tax rate was reduced to 5 percent. Effective January 1, 2001, the state tax rate decreased to 4 3/4 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and was in effect until June 30, 2011. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed.
- Effective October 23, 2009, qualified purchasers are required to register with the BOE and report and pay use tax on their taxable purchases directly to the BOE.
- Effective July 15, 1991, bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.
- Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.
- The Board began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962.
- Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits.
- All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31st and \$1.50 if renewed thereafter.
- The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Collections cover only three quarterly and 11 monthly returns.

Note: Detail may not compute to total due to rounding.

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Alameda County	\$13,670,465
Alameda	5,392,967
Albany	1,581,522
Berkeley	11,954,128
Dublin	12,431,433
Emeryville	5,525,649
Fremont	25,491,179
Hayward	21,351,028
Livermore	16,714,665
Newark	6,890,313
Oakland	33,543,807
Piedmont	110,396
Pleasanton	14,338,497
San Leandro	16,377,276
Union City	6,500,393
Total	191,873,720
Alpine County	222,728
Amador County	1,950,571
Amador City	7,868
Ione	62,085
Jackson	547,196
Plymouth	114,537
Sutter Creek	159,386
Total	2,841,644
Butte County	2,979,778
Biggs	19,946
Chico	12,785,274
Gridley	693,237
Oroville	2,741,931
Paradise	1,275,470
Total	20,495,636
Calaveras County	1,785,593
Angels Camp	546,243
Total	2,331,836
Colusa County	1,462,075
Colusa	762,166
Williams	477,266
Total	2,701,507
Contra Costa County	10,698,333
Antioch	8,120,723
Brentwood	4,521,816
Clayton	274,374
Concord	19,267,406
Danville	3,738,768
El Cerrito	2,554,990
Hercules	1,092,379
Lafayette	1,954,341
Martinez	3,983,537

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Moraga	738,186
Oakley	1,131,518
Orinda	706,080
Pinole	2,420,861
Pittsburg	6,953,393
Pleasant Hill	5,384,155
Richmond	9,772,834
San Pablo	1,454,200
San Ramon	6,170,766
Walnut Creek	14,877,741
Total	105,816,399
Del Norte County	773,152
Crescent City	958,604
Total	1,731,756
El Dorado County	7,895,785
Placerville	2,499,608
South Lake Tahoe	2,969,660
Total	13,365,054
Fresno County	15,893,897
Clovis	11,059,127
Coalinga	738,274
Firebaugh	642,226
Fowler	855,875
Fresno	53,645,530
Huron	125,446
Kerman	1,064,423
Kingsburg	718,548
Mendota	483,934
Orange Cove	121,327
Parlier	321,388
Reedley	1,149,508
San Joaquin	267,962
Sanger	1,326,890
Selma	2,985,449
Total	91,399,804
Glenn County	845,304
Orland	704,099
Willows	961,174
Total	2,510,578
Humboldt County	3,538,378
Arcata	1,684,511
Blue Lake a/	12,275
Eureka	6,794,374
Ferndale	100,175
Fortuna	1,062,343
Rio Dell	131,812
Trinidad	78,467
Total	13,402,335

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Imperial County	6,694,495
Brawley	1,589,848
Calexico	2,839,493
Calipatria	89,225
El Centro	7,931,891
Holtville b/	252,486
Imperial	1,455,392
Westmorland	122,896
Total	20,975,725
Inyo County	914,312
Bishop	1,641,471
Total	2,555,783
Kern County	36,948,825
Arvin	552,441
Bakersfield	51,699,062
California City	277,666
Delano	3,371,254
Maricopa	23,604
McFarland	253,311
Ridgecrest	2,026,195
Shafter	9,562,814
Taft	1,364,785
Tehachapi	1,741,627
Wasco	707,028
Total	108,528,613
Kings County	1,908,179
Avenal	201,994
Corcoran	806,300
Hanford	6,100,587
Lemoore	1,485,115
Total	10,502,175
Lake County	2,041,978
Clearlake	1,019,585
Lakeport	941,932
Total	4,003,495
Lassen County	702,185
Susanville	1,158,249
Total	1,860,433
Los Angeles County	46,520,678
Agoura Hills	2,684,255
Alhambra	10,350,030
Arcadia	7,203,984
Artesia	1,520,662
Avalon	604,375
Azusa	3,728,320
Baldwin Park	4,429,039
Bell	1,384,603
Bell Gardens	1,857,254

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Bellflower	3,743,151
Beverly Hills	20,440,247
Bradbury a,b/	2,114
Burbank	21,767,273
Calabasas	4,204,029
Carson	16,093,126
Cerritos	19,309,481
Claremont	2,594,125
Commerce	13,666,160
Compton	5,739,578
Covina	5,682,452
Cudahy	882,159
Culver City	13,498,669
Diamond Bar	2,614,320
Downey	11,669,768
Duarte	3,552,809
El Monte	10,716,389
El Segundo	6,935,667
Gardena	6,630,380
Glendale	22,481,517
Glendora	5,698,718
Hawaiian Gardens	544,308
Hawthorne	9,494,207
Hermosa Beach	1,899,713
Hidden Hills a/	13,539
Huntington Park	4,175,323
Industry	23,420,937
Inglewood	8,817,855
Irwindale	2,695,879
La Canada-Flintridge	1,827,621
La Habra Heights	27,530
La Mirada	7,599,998
La Puente	1,737,897
La Verne	2,837,251
Lakewood	9,625,626
Lancaster	13,019,288
Lawndale	1,880,215
Lomita	1,352,006
Long Beach	42,651,596
Los Angeles	339,192,206
Lynwood	2,652,855
Malibu	2,123,451
Manhattan Beach	7,421,465
Maywood	888,928
Monrovia	6,354,689
Montebello	8,135,196
Monterey Park	3,557,114
Norwalk	6,913,056
Palmdale	11,868,793
Palos Verdes Estates	158,878
Paramount	5,712,657
Pasadena	23,782,697
Pico Rivera	6,113,939
Pomona	11,144,190

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Rancho Palos Verdes	1,472,929
Redondo Beach	7,483,009
Rolling Hills a/	2,549
Rolling Hills Estates	888,071
Rosemead	3,062,981
San Dimas	4,216,489
San Fernando	2,615,268
San Gabriel	2,984,998
San Marino	278,862
Santa Clarita	23,717,981
Santa Fe Springs	17,398,269
Santa Monica	24,773,409
Sierra Madre	195,882
Signal Hill	8,958,050
South El Monte	3,223,975
South Gate	5,208,606
South Pasadena	1,418,539
Temple City	1,276,935
Torrance	31,649,993
Vernon	3,572,871
Walnut	1,416,733
West Covina	10,655,024
West Hollywood	9,782,976
Westlake Village	2,629,377
Whittier	5,931,333
Total	1,022,661,344
Madera County	4,996,571
Chowchilla	709,294
Madera	4,706,111
Total	10,411,975
Marin County	2,913,861
Belvedere	113,661
Corte Madera	4,472,580
Fairfax	399,992
Larkspur	1,794,511
Mill Valley	2,003,645
Novato	5,920,825
Ross	26,431
San Anselmo	799,057
San Rafael	12,990,812
Sausalito	1,299,269
Tiburon	351,942
Total	33,086,585
Mariposa County	1,364,958
Mendocino County	3,542,483
Fort Bragg	1,182,930
Point Arena	55,733
Ukiah	3,340,944
Willits	1,190,326
Total	9,312,416

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Merced County	5,646,542
Atwater	2,014,919
Dos Palos	369,563
Gustine	140,460
Livingston	990,475
Los Banos	2,361,904
Merced	7,501,788
Total	19,025,651
Modoc County	185,739
Alturas	565,898
Total	751,636
Mono County	407,579
Mammoth Lakes	1,384,493
Total	1,792,072
Monterey County	6,699,661
Carmel	1,516,841
Del Rey Oaks	234,090
Gonzales	482,750
Greenfield	543,492
King City	993,639
Marina	1,521,089
Monterey	5,934,456
Pacific Grove	1,072,993
Salinas	17,770,336
Sand City	1,777,374
Seaside	3,932,481
Soledad	520,136
Total	42,999,337
Napa County	5,867,924
American Canyon	1,693,575
Calistoga	678,905
Napa	9,863,593
St. Helena	1,737,916
Yountville	782,514
Total	20,624,427
Nevada County	1,612,656
Grass Valley	3,836,075
Nevada City	652,891
Truckee	2,248,287
Total	8,349,908
Orange County	5,923,157
Aliso Viejo	3,479,776
Anaheim	46,352,031
Brea	13,634,738
Buena Park	18,621,815
Costa Mesa	34,612,060
Cypress	8,499,149

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Dana Point	3,401,723
Fountain Valley	8,064,605
Fullerton	13,913,219
Garden Grove	14,819,971
Huntington Beach	25,595,200
Irvine	37,761,249
La Habra	6,835,869
La Palma	3,386,826
Laguna Beach	3,291,937
Laguna Hills	3,934,372
Laguna Niguel	8,124,807
Laguna Woods	638,829
Lake Forest	9,946,357
Los Alamitos	1,957,467
Mission Viejo	12,033,171
Newport Beach	21,369,159
Orange	25,735,110
Placentia	3,896,528
Rancho Santa Margarita	4,371,182
San Clemente	5,387,707
San Juan Capistrano	5,533,491
Santa Ana	29,729,848
Seal Beach	3,953,206
Stanton	2,802,144
Tustin	15,919,722
Villa Park	130,774
Westminster	10,456,993
Yorba Linda	4,242,651
Total	418,356,844
Placer County	9,507,927
Auburn	3,772,188
Colfax	525,932
Lincoln	2,061,908
Loomis	518,049
Rocklin	5,845,775
Roseville	31,533,684
Total	53,765,463
Plumas County	1,313,295
Portola	165,574
Total	1,478,869
Riverside County	24,685,325
Banning	1,394,466
Beaumont	2,779,856
Blythe	1,455,015
Calimesa	501,177
Canyon Lake	142,450
Cathedral City	5,510,002
Coachella	2,488,909
Corona	24,196,849
Desert Hot Springs	1,165,754
Eastvale	4,510,494

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Hemet	7,140,669
Indian Wells	699,704
Indio	6,197,804
Jurupa Valley c/	6,224,178
La Quinta	5,859,158
Lake Elsinore	5,483,307
Menifee	3,747,980
Moreno Valley	11,228,404
Murrieta	8,818,722
Norco	3,607,710
Palm Desert	12,414,282
Palm Springs	7,973,752
Perris	5,377,071
Rancho Mirage	3,048,093
Riverside	35,928,517
San Jacinto	1,712,376
Temecula	21,066,317
Wildomar	1,029,746
Total	216,388,091
Sacramento County	51,748,035
Citrus Heights	8,328,561
Elk Grove	13,491,648
Folsom	12,856,709
Galt	1,121,581
Isleton	106,096
Rancho Cordova	10,675,774
Sacramento	47,235,437
Total	145,563,842
San Benito County	1,476,888
Hollister	2,578,715
San Juan Bautista	111,791
Total	4,167,393
San Bernardino County	18,474,357
Adelanto	906,413
Apple Valley	3,830,532
Barstow	5,542,994
Big Bear Lake	1,454,442
Chino	13,568,905
Chino Hills	5,206,527
Colton c/	4,417,897
Fontana	20,819,800
Grand Terrace	710,409
Hesperia	6,139,527
Highland	1,572,559
Loma Linda	2,819,089
Montclair	7,899,600
Needles	268,055
Ontario	49,702,868
Rancho Cucamonga	18,962,002
Redlands	7,978,065
Rialto	7,370,943

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
San Bernardino	20,397,228
Twentynine Palms	884,687
Upland	7,545,014
Victorville	12,619,112
Yucaipa	2,021,867
Yucca Valley	2,136,294
Total	223,249,187
San Diego County	17,899,383
Carlsbad	21,646,521
Chula Vista	21,127,594
Coronado	1,984,070
Del Mar	1,220,893
El Cajon	16,398,987
Encinitas	8,648,454
Escondido	22,283,428
Imperial Beach	641,451
La Mesa	8,226,729
Lemon Grove	2,803,821
National City	10,918,250
Oceanside	13,877,572
Poway	8,690,749
San Diego	173,662,567
San Marcos	10,992,083
Santee	6,165,492
Solana Beach	2,118,747
Vista	10,658,395
Total	359,965,188
City And County Of San Francisco	121,829,795
San Joaquin County	11,454,373
Escalon	550,848
Lathrop	1,179,314
Lodi	7,119,083
Manteca	7,008,703
Ripon	2,120,983
Stockton	28,366,645
Tracy	10,341,037
Total	68,140,987
San Luis Obispo County	13,718,645
Arroyo Grande	2,343,251
Atascadero	2,421,490
Paso Robles	5,851,182
Grover Beach	816,371
Morro Bay	1,156,785
Pismo Beach	1,845,195
San Luis Obispo	10,589,767
Total	38,742,685
San Mateo County	18,818,073
Atherton	119,390
Belmont	2,031,492

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Brisbane	1,928,837
Burlingame	6,765,163
Colma	6,129,913
Daly City	7,466,104
East Palo Alto	2,219,846
Foster City	2,735,737
Half Moon Bay	1,652,157
Hillsborough	137,836
Menlo Park	4,453,637
Millbrae	1,583,579
Pacifica	1,347,674
Portola Valley	371,398
Redwood City	14,101,073
San Bruno	5,415,300
San Carlos	5,473,794
San Mateo	12,797,123
South San Francisco	9,666,420
Woodside	375,477
Total	105,590,023
Santa Barbara County	7,154,167
Buellton	1,286,167
Carpinteria	1,204,143
Goleta	4,207,750
Guadalupe	307,853
Lompoc	2,884,755
Santa Barbara	14,926,316
Santa Maria	13,143,502
Solvang	823,618
Total	45,938,270
Santa Clara County	3,362,895
Campbell	7,282,555
Cupertino	18,887,134
Gilroy	10,397,147
Los Altos	1,806,476
Los Altos Hills	72,883
Los Gatos	5,858,884
Milpitas	15,111,940
Monte Sereno a/	11,300
Morgan Hill	5,909,462
Mountain View	12,299,774
Palo Alto	19,297,229
San Jose	117,563,868
Santa Clara	33,174,390
Saratoga	744,309
Sunnyvale	22,400,119
Total	274,180,364
Santa Cruz County	6,715,062
Capitola	3,556,291
Santa Cruz	6,991,913
Scotts Valley	1,439,062
Watsonville	4,567,141

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Total	23,269,468
Shasta County	2,647,811
Anderson	1,699,014
Redding	15,196,080
Shasta Lake	295,131
Total	19,838,036
Sierra County	138,680
Loyalton	58,576
Total	197,257
Siskiyou County	669,174
Dorris	25,629
Dunsmuir	64,150
Etna	50,047
Fort Jones	86,193
Montague	34,786
Mount Shasta	707,489
Tulelake b/	106,912
Weed	848,081
Yreka	1,344,528
Total	3,936,991
Solano County	1,498,331
Benicia	5,013,425
Dixon	3,776,141
Fairfield	13,313,856
Rio Vista	700,857
Suisun	995,967
Vacaville	12,651,199
Vallejo	8,973,207
Total	46,922,983
Sonoma County	11,555,320
Cloverdale	488,589
Cotati	1,213,936
Healdsburg	2,532,129
Petaluma	7,598,033
Rohnert Park	4,794,659
Santa Rosa	22,402,787
Sebastopol	1,156,568
Sonoma	1,877,804
Windsor	2,688,977
Total	56,308,801
Stanislaus County	14,594,102
Ceres	3,807,853
Hughson	399,345
Modesto	20,874,860
Newman	334,693
Oakdale	2,112,015
Patterson	1,898,939
Riverbank	1,911,333

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Turlock	8,093,276
Waterford	332,212
Total	54,358,628
Sutter County	2,194,999
Live Oak	232,109
Yuba City	8,111,576
Total	10,538,684
Tehama County	1,638,436
Corning	2,141,373
Red Bluff	2,099,775
Tehama	2,232
Total	5,881,817
Trinity County	655,112
Tulare County	7,909,721
Dinuba	2,404,434
Exeter	581,595
Farmersville	403,625
Lindsay	561,811
Porterville	3,988,482
Tulare	6,698,176
Visalia	19,150,626
Woodlake	278,110
Total	41,976,579
Tuolumne County	2,791,008
Sonora	1,746,834
Total	4,537,842
Ventura County	6,273,470
Camarillo	10,285,146
Fillmore a,d/	-
Moorpark	2,664,077
Ojai	838,020
Oxnard	18,549,528
Port Hueneme	655,801
Santa Paula	1,601,019
Simi Valley	11,593,483
Thousand Oaks	19,622,559
Ventura	15,752,865
Total	87,835,967
Yolo County	2,410,890
Davis	4,819,540
West Sacramento	11,369,112
Winters	340,090
Woodland	7,799,761
Total	26,739,394
Yuba County	2,076,791
Marysville	1,519,133

Table 21A
Sales And Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, FY 2012-13
(In dollars)

Jurisdiction	Revenue distributed
Wheatland	133,127
Total	3,729,050

Amounts distributed to:	
City and County of San Francisco	121,829,795
Counties other than San Francisco	439,990,111
Cities other than San Francisco	3,669,763,236
GRAND TOTAL	\$4,231,583,142

- a. If overpayments had not been made in prior fiscal years, the distributions in 2012-13 to the following cities would have been higher by the amount shown:
Alpine, \$1,106; Bradbury, \$1; Holtville, \$2,450; Tulelake, \$8,636.
- b. Distributions during 2012-13 include the following overpayments to the following jurisdictions which will be deducted from 2013-14 allocations: Belvedere, \$4,672;
Calipatria, \$316,696; Coalinga, \$221,663; Monte Sereno, \$1,973; Piedmont, \$3,865; Trinidad, \$1,807
- c. The 2013-14 allocations in the following cities will be reduced by the amount shown for overpayments in prior fiscal years: Colton, \$8,815;
Fillmore Redevelopment Agency, \$862,436.

NOTE: Detail may not compute to total due to rounding.

Table 21B**Sales And Use Taxes****REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX, FY 2012-13, a/**

County	Revenue distributed b/
Alameda	\$64,052,983
Alpine	74,096
Amador	943,398
Butte	6,828,275
Calaveras	777,952
Colusa	901,085
Contra Costa	35,237,434
Del Norte	576,883
El Dorado	4,449,139
Fresno	30,404,870
Glenn	837,364
Humboldt	4,464,065
Imperial	6,792,830
Inyo	853,867
Kern	36,282,562
Kings	3,486,487
Lake	1,333,390
Lassen	620,284
Los Angeles	340,886,259
Madera	3,438,947
Marin	11,015,365
Mariposa	454,991
Mendocino	3,095,428
Merced	6,336,885
Modoc	249,265
Mono	597,379
Monterey	14,331,127
Napa	6,857,018
Nevada	2,786,810
Orange	139,222,932
Placer	17,902,687
Plumas	487,976
Riverside	72,164,732
Sacramento	48,512,954
San Benito	1,384,359
San Bernardino	74,483,319
San Diego	120,103,981
San Francisco	40,628,106
San Joaquin	22,619,797
San Luis Obispo	12,915,765
San Mateo	35,347,685
Santa Barbara	15,382,513
Santa Clara	91,300,245
Santa Cruz	7,744,102
Shasta	6,610,553
Sierra	65,923
Siskiyou	1,315,458
Solano	15,711,979
Sonoma	18,753,791
Stanislaus	18,125,666
Sutter	3,507,459
Tehama	1,956,858
Trinity	218,057
Tulare	13,894,593
Tuolumne	1,505,889

Table 21B**Sales And Use Taxes****REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX, FY 2012-13, a/**

County	Revenue distributed b/
Ventura	29,334,910
Yolo	8,958,444
Yuba	1,249,189
Total	\$1,410,376,357

a. Effective July 1, 1972, a 1/4 percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.

b. These are actual payments to the counties and exclude the Board's administrative charge of \$17,314,760 and the Business and Transportation Agency's administrative charge of \$1,108,303.

NOTE: Detail may not compute to total due to rounding.

Table 21C

Sales And Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, FY 2012-13

District	Rate (%)	Effective Start	Effective dates End	Jurisdiction City (County)	Revenue distributed a/
COUNTY DISTRICTS					
ACHC Alameda County Essential Health Care Services	.50	7/01/04	6/30/19	Alameda County	\$119,035,706
ACTI Alameda County Transportation Improvement Authority	.50	4/01/02	3/31/22	Alameda County	119,076,880
AMCG Amador County Fire Protection and Emergency Medical Services	.50	4/01/09	None	Amador County	2,349,816
BART Bay Area Rapid Transit District b/	.50	4/01/70	None	Alameda, Contra Costa, and San Francisco counties	278,185,625
CCTA Contra Costa Transportation Authority	.50	4/01/89	3/31/34	Contra Costa County	73,112,983
FCPL Fresno County Public Library	.125	4/01/99	3/31/29	Fresno County	14,677,557
FCTA Fresno County Transportation Authority	.50	7/01/87	6/30/27	Fresno County	60,453,331
FCZA Fresno County Zoo Authority	.10	4/01/05	3/31/15	Fresno County	12,141,716
IMTA Imperial County Local Transportation Authority	.50	4/01/90	3/31/50	Imperial County	15,087,295
INRC Inyo County Rural Counties	.50	10/01/88	None	Inyo County	1,847,082
LAMT Los Angeles County Metro Transportation Authority	.50	7/01/09	6/30/39	Los Angeles County	678,506,959
LACT Los Angeles County Transportation Commission	.50	7/01/82	None	Los Angeles County	679,507,627
LATC Los Angeles County Transportation Commission	.50	4/01/91	None	Los Angeles County	679,626,404
MCTC Madera County 2006 Transportation Authority	.50	4/01/07	3/31/27	Madera County	7,960,429
TAMC Transportation Authority of Marin	.50	4/01/05	3/31/25	Marin County	23,395,807
MPSF Marin County d/	.25	4/01/13	3/31/22	Marin County	664,173
MCHC Mariposa County Health Care	.50	4/01/05	3/31/25	Mariposa County	1,175,671
MCHA Mariposa County Healthcare Authority c/	--	7/01/00	6/30/04	Mariposa County	145
MLST Mendocino Library Special	.125	4/01/12	3/31/28	Mendocino County	1,509,857
NCFP Napa County Flood Protection Authority	.50	7/01/98	6/30/18	Napa County	15,006,782
NVPL Nevada County Public Library	.125	10/01/98	9/30/18	Nevada County	1,519,465
OCTA Orange County Transportation Authority	.50	4/01/91	3/31/41	Orange County	259,957,155
RCTC Riverside County Transportation Commission	.50	7/01/89	6/30/39	Riverside County	147,014,730
STAT Sacramento Transportation Authority	.50	4/01/89	3/31/39	Sacramento County	95,899,477
SBER San Bernardino County Transportation Authority	.50	4/01/90	3/31/40	San Bernardino County	138,002,171
SDTC San Diego County Regional Transportation Commission	.50	4/01/88	3/31/48	San Diego County	247,221,162
SFPP San Francisco County Public Finance Authority	.25	10/01/93	None	City and County of San Francisco	42,569,437
SFTA San Francisco County Transportation Authority	.50	4/01/90	None	City and County of San Francisco	85,988,338
SJTA San Joaquin County Transportation Authority	.50	4/01/91	3/31/41	San Joaquin County	45,834,770
SMGT San Mateo County Retail d/	.50	4/01/13	3/31/23	San Mateo County	4,397,205
SMCT San Mateo County Transit District	.50	7/01/82	None	San Mateo County	73,569,530
SMTA San Mateo County Transportation Authority	.50	1/01/89	12/31/33	San Mateo County	73,671,423
SBAB Santa Barbara County Local Transportation Authority	.50	4/01/90	3/31/40	Santa Barbara County	32,694,729
SCGF Santa Clara County General Fund c/	--	4/01/97	3/31/06	Santa Clara County	211,569
SCCR Santa Clara County Retail Transactions d/	.125	4/01/13	3/31/23	Santa Clara County	2,650,486
SCCT Santa Clara County Transit District	.50	10/01/76	None	Santa Clara County	174,812,924
SCVT Santa Clara County Valley Transportation Authority	.50	4/01/06	3/31/36	Santa Clara County	174,502,356
SVTB Santa Clara VTA BART Operating and Maintenance	.125	7/01/12	6/30/42	Santa Clara County	34,158,613
SZPL Santa Cruz County Public Library	.25	4/01/97	None	Santa Cruz County	8,364,440
SCMT Santa Cruz Metropolitan Transit District	.50	1/01/79	None	Santa Cruz County	16,888,722
SLPL Solano County Public Library	--	10/01/98	9/30/30	Solano County	7,087,252
SAPD Sonoma County Agricultural Preservation and Open Space District	.25	4/01/11	3/31/31	Sonoma County	18,718,664
SCOS Sonoma County Open Space Authority c/	--	4/01/91	3/31/11	Sonoma County	105,289
SNTA Sonoma County Transportation Authority	.25	4/01/05	3/31/25	Sonoma County	19,858,644
SMRT Sonoma-Marín Area Rail Transit District	.25	4/01/09	3/31/29	Marin and Sonoma Counties	30,008,543
STCL Stanislaus County Public Library	.125	7/01/95	6/30/18	Stanislaus County	8,486,457
TCTA Tulare County Transportation Authority	.50	4/01/07	3/31/37	Tulare County	27,973,948
Total for county districts					\$4,555,489,343

Table 21C

Sales And Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, FY 2012-13

District	Rate (%)	Effective dates Start	Effective dates End	Jurisdiction City (County)	Revenue distributed a/
CITY DISTRICTS					
ALBG City of Albany d/	.50	4/01/13	3/31/21	Albany (Alameda County)	\$46,072
ARGF City of Arcata	.75	4/01/09	3/31/29	Arcata (Humboldt County)	1,821,217
ARGD City of Arroyo Grande	.50	4/01/07	None	Arroyo Grande (San Luis Obispo County)	1,908,554
ARVN City of Arvin	1.00	4/01/09	None	Arvin (Kern County)	1,022,800
AMHC City of Avalon Municipal Hospital and Clinic	.50	10/01/00	None	Avalon (Los Angeles County)	502,994
CXGF Calexico General Fund	.50	10/01/10	9/30/30	Calexico (Imperial County)	2,131,568
CMPL City of Campbell Vital City Services, Maintenance and Protection	.25	4/01/09	None	Campbell (Santa Clara County)	2,321,602
CPGT City of Capitola	.25	4/01/05	12/31/17	Capitola (Santa Cruz County)	977,140
CPRG City of Capitola Permanent Retail d/	.25	4/01/13	None	Capitola (Santa Cruz County)	56,389
CBSG City of Carmel d/	1.00	4/01/13	3/31/23	Carmel (Monterey County)	89,323
CCGT City of Cathedral City	1.00	10/01/10	9/30/15	Cathedral City (Riverside County)	4,628,274
CRPS City of Ceres Public Safety	.50	4/01/08	None	Ceres (Stanislaus County)	2,445,029
CLPS City of Clearlake Public Safety	.50	7/01/95	None	Clearlake (Lake County)	715,941
CCPS City of Clovis Public Safety e/	--	4/01/00	9/30/08	Clovis (Fresno County)	17,876
CMMG City of Commerce d/	.50	4/01/13	None	Commerce (Los Angeles County)	389,868
CNCD City of Concord	.50	4/01/11	3/31/16	Concord (Contra Costa County)	10,670,096
CTGF City of Cotati	.50	10/01/10	9/30/15	Cotati (Sonoma County)	825,029
CLEG City of Culver City d/	.50	4/01/13	3/31/23	Culver City (Los Angeles County)	349,691
DAGT City of Davis General Revenue	.50	7/01/04	12/31/16	Davis (Yolo County)	3,504,299
DLRY City of Del Rey Oaks	1.00	4/01/07	3/31/17	Del Rey Oaks (Monterey County)	360,812
DLNO City of Delano	1.00	4/01/08	3/31/18	Delano (Kern County)	4,715,242
DNBA City of Dinuba Police and Fire Protection	.75	4/01/06	None	Dinuba (Tulare County)	2,751,853
ECPS City of El Cajon Public Safety Facilities	.50	4/01/05	3/31/15	El Cajon (San Diego County)	8,282,828
ECGF City of El Cajon Service Preservation	.50	4/01/09	3/31/29	El Cajon (San Diego County)	8,277,774
ELCT City of El Cerrito f/	.50	4/01/11	3/31/18	El Cerrito (Contra Costa County)	1,447,077
ECSI City of El Cerrito Street Improvements	.50	7/01/08	None	El Cerrito (Contra Costa County)	1,336,524
EMGF City of El Monte	.50	4/01/09	3/31/14	El Monte (Los Angeles County)	3,844,355
ERKA City of Eureka	.25	4/01/09	None	Eureka (Humboldt County)	1,946,534
ERST City of Eureka Supplemental	.50	4/01/11	6/30/16	Eureka (Humboldt County)	3,929,617
FFGT City of Fairfax	.50	4/01/12	3/31/17	Fairfax (Marin County)	366,901
FLDG City of Fairfield d/	1.00	4/01/13	3/31/18	Fairfield (Solano County)	724,233
FMGT City of Farmersville	.50	4/01/05	None	Farmersville (Tulare County)	320,608
FBSS City of Fort Bragg CV Starr Center	.50	7/01/12	None	Fort Bragg (Mendocino County)	630,509
FBCS City of Fort Bragg Maintain City Streets	.50	1/01/05	12/31/14	Fort Bragg (Mendocino County)	781,620
GLTS City of Galt Public Safety	.50	4/01/09	None	Galt (Sacramento County)	954,914
GVGT City of Grass Valley d/	.50	4/01/13	3/31/23	Grass Valley (Nevada County)	118,192
GFGT City of Greenfield	1.00	10/01/12	9/30/17	Greenfield (Monterey County)	334,365
GRBH City of Grover Beach	.50	4/01/07	None	Grover Beach (San Luis Obispo County)	605,241
GSTG City of Gustine Community Enhancement to Services	.50	4/01/10	None	Gustine (Merced County)	209,771
HMBG City of Half Moon Bay d/	.50	4/01/13	3/31/16	Half Moon Bay (San Mateo County)	47,429
HDBG City of Healdsburg d/	.50	4/01/13	3/31/23	Healdsburg (Sonoma County)	64,863
HTGT City of Hercules Temporary d/	.50	10/01/12	9/30/16	Hercules (Contra Costa County)	464,472
HLST City of Hollister	1.00	4/01/08	3/31/18	Hollister (San Benito County)	3,874,059
IGWD City of Inglewood Vital City Services	.50	4/01/07	None	Inglewood (Los Angeles County)	5,732,534
LHBR City of La Habra	.50	4/01/09	12/31/28	La Habra (Orange County)	4,429,094
LMSA City of La Mesa	.75	4/01/09	3/31/29	La Mesa (San Diego County)	7,553,510
LMGT City of La Mirada d/	1.00	4/01/13	3/31/18	La Mirada (Los Angeles County)	457,783
LGBH City of Laguna Beach Temporary e/	--	7/01/06	6/30/09	Laguna Beach (Orange County)	8,432
LPGT City of Lakeport	.50	4/01/05	None	Lakeport (Lake County)	691,389
LTHG City of Lathrop Public Safety/Essential Services d/	1.00	4/01/13	None	Lathrop (San Joaquin County)	138,287
LBPS City of Los Banos Public Safety	.50	4/01/05	None	Los Banos (Merced County)	1,808,002
MLPR City of Mammoth Lakes Parks, Recreation and Trails	.50	10/01/08	None	Mammoth Lakes (Mono County)	973,040
MTPS City of Manteca Public Safety	.50	4/01/07	None	Manteca (San Joaquin County)	4,574,701
MRNA City of Marina	1.00	4/01/11	3/31/16	Marina (Monterey County)	2,323,509
MRCD City of Merced	.50	4/01/06	3/31/26	Merced (Merced County)	5,207,526
MTGR City of Montclair	.25	4/01/05	None	Montclair (San Bernardino County)	1,925,644
MGAG City of Moraga d/	1.00	4/01/13	3/31/33	Moraga (Contra Costa County)	44,539
MRBY City of Morro Bay	.50	4/01/07	None	Morro Bay (San Luis Obispo County)	882,491
MTSH City of Mt. Shasta Libraries	.25	10/01/11	None	Mount Shasta (Siskiyou County)	213,356
NCGT City of National City	1.00	10/01/06	9/30/16	National City (San Diego County)	9,074,308
NVGT City of Nevada City d/	.375	4/01/13	3/31/18	Nevada City (Nevada County)	26,822
NVSI City of Nevada City Street Improvements	.50	4/01/07	3/31/23	Nevada City (Nevada County)	564,981
NOVT City of Novato	.50	4/01/11	3/31/16	Novato (Marin County)	4,314,374
ODGT City of Oakdale	.50	4/01/12	3/31/15	Oakdale (Stanislaus County)	1,599,703
ORGT City of Orinda d/	.50	4/01/13	3/31/23	Orinda (Contra Costa County)	21,964
OXND City of Oxnard Vital Services	.50	4/01/09	3/31/29	Oxnard (Ventura County)	12,073,602
PGRV City of Pacific Grove	1.00	10/01/08	None	Pacific Grove (Monterey County)	1,631,296
PSGT City of Palm Springs	1.00	4/01/12	None	Palm Springs (Riverside County)	10,787,045
PRBG City of Paso Robles d/	.50	4/01/13	3/31/25	Paso Robles (San Luis Obispo County)	174,236
PCRV City of Pico Rivera	1.00	4/01/09	None	Pico Rivera (Los Angeles County)	7,148,616
PNLE City of Pinole	.50	4/01/07	None	Pinole (Contra Costa County)	1,672,415
PSMO City of Pismo Beach	.50	10/01/08	3/31/15	Pismo Beach (San Luis Obispo County)	1,292,677
PPTG City of Pittsburg d/	.50	10/01/12	9/30/17	Pittsburg (Contra Costa County)	2,094,984

Table 21C Sales And Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, FY 2012-13

District	Rate (%)	Effective dates Start	Effective dates End	Jurisdiction City (County)	Revenue distributed a/
PLPS City of Placerville Public Safety	.25	4/01/99	None	Placerville (El Dorado County)	874,466
PLST City of Placerville Special	.25	4/01/11	3/31/41	Placerville (El Dorado County)	871,378
PARS City of Point Arena	.50	4/01/04	None	Point Arena (Mendocino County)	47,942
PTHN City of Port Hueneme	.50	4/01/09	None	Port Hueneme (Ventura County)	727,799
PTVL City of Porterville Public Safety, Police and Fire Protection	.50	4/01/06	None	Porterville (Tulare County)	2,908,494
RDPS City of Reedley Public Safety	.50	7/01/08	None	Reedley (Fresno County)	1,007,978
RMGT City of Richmond	.50	4/01/05	None	Richmond (Contra Costa County)	6,891,958
RTGT City of Ridgecrest d/	.75	10/01/12	9/30/17	Ridgecrest (Kern County)	1,186,660
RVGG City of Rio Vista d/	.75	4/01/13	3/31/18	Rio Vista (Solano County)	20,574
RPGF City of Rohnert Park	.50	10/01/10	9/30/15	Rohnert Park (Sonoma County)	3,246,796
SACG City of Sacramento d/	.50	4/01/13	3/31/19	Sacramento (Sacramento County)	1,456,815
SLNS City of Salinas Temporary	.50	4/01/06	None	Salinas (Monterey County)	10,332,414
SBRN City of San Bernardino	.25	4/01/07	3/31/22	San Bernardino (San Bernardino County)	6,747,970
SJBG City of San Juan Bautista	.75	4/01/05	None	San Juan Bautista (San Benito County)	270,167
SLGF City of San Leandro	.25	4/01/11	3/31/18	San Leandro (Alameda County)	4,184,884
SLOG City of San Luis Obispo	.50	4/01/07	3/31/15	San Luis Obispo (San Luis Obispo County)	6,457,025
SMTG City of San Mateo	.25	4/01/10	3/31/18	San Mateo (San Mateo County)	4,553,878
SPGT City of San Pablo d/	.50	10/01/12	9/30/17	San Pablo (Contra Costa County)	634,297
RFEL City of San Rafael	.50	4/01/06	3/31/16	San Rafael (Marin County)	6,692,065
SAND City of Sand City General Purpose	.50	4/01/05	None	Sand City (Monterey County)	1,089,503
SGPS City of Sanger Public Safety	.75	7/01/08	6/30/18	Sanger (Fresno County)	1,603,083
STCZ City of Santa Cruz Replacement	.50	4/01/07	None	Santa Cruz (Santa Cruz County)	5,235,982
SMAG City of Santa Maria d/	.25	10/01/12	9/30/21	Santa Maria (Santa Barbara County)	1,949,458
STMA City of Santa Monica	.50	4/01/11	None	Santa Monica (Los Angeles County)	14,165,659
SRGF City of Santa Rosa 2010	.25	4/01/11	3/31/19	Santa Rosa (Sonoma County)	7,359,159
SRPS City of Santa Rosa Public Safety	.25	4/01/05	3/31/25	Santa Rosa (Sonoma County)	7,419,392
SVGT City of Scotts Valley e/	--	4/01/06	3/31/09	Scotts Valley (Santa Cruz County)	4,712
SVGF City of Scotts Valley e/	--	4/01/09	3/31/11	Scotts Valley (Santa Cruz County)	3,260
SEAS City of Seaside	1.00	7/01/08	None	Seaside (Monterey County)	3,154,271
SEBG City of Sebastopol Community	.25	4/01/05	None	Sebastopol (Sonoma County)	553,901
SBCG City of Sebastopol d/	.50	4/01/13	3/31/21	Sebastopol (Sonoma County)	141,265
SEGR City of Sebastopol e/	--	4/01/03	3/31/05	Sebastopol (Sonoma County)	368
SLMA City of Selma Public Safety	.50	4/01/08	None	Selma (Fresno County)	1,346,033
STEG City of Soledad Temporary Emergency Transaction d/	1.00	10/01/12	9/30/17	Soledad (Monterey County)	509,980
SOGT City of Sonoma d/	.50	10/01/12	9/30/17	Sonoma (Sonoma County)	965,618
SPFW City of Sonora	.50	1/01/05	None	Sonora (Tuolumne County)	1,460,711
SEMT City of South El Monte Vital City Services Protection	.50	4/01/11	None	South El Monte (Los Angeles County)	1,724,070
SGTE City of South Gate	1.00	10/01/08	None	South Gate (Los Angeles County)	6,353,398
SLTG City of South Lake Tahoe	.50	4/01/05	None	South Lake Tahoe (El Dorado County)	2,118,254
SPFG City of Stockton Public Safety	.25	4/01/05	None	Stockton (San Joaquin County)	8,878,974
TRCY City of Tracy	.50	4/01/11	3/31/16	Tracy (San Joaquin County)	5,974,161
TRGF City of Trinidad	.75	4/01/09	3/31/17	Trinidad (Humboldt County)	102,669
TDGF City of Trinidad General Revenue e/	--	10/01/04	12/31/08	Trinidad (Humboldt County)	1,031
TRSR Town of Truckee Road Maintenance	.50	10/01/98	12/31/28	Truckee (Nevada County)	1,739,709
TLRE City of Tulare	.50	4/01/06	None	Tulare (Tulare County)	4,528,824
UKGT City of Ukiah	.50	10/01/05	9/30/15	Ukiah (Mendocino County)	2,371,949
UCGF City of Union City	.50	4/01/11	3/31/15	Union City (Alameda County)	3,912,037
VAGG City of Vacaville d/	.25	4/01/13	3/31/18	Vacaville (Solano County)	167,481
VJGT City of Vallejo	1.00	4/01/12	3/31/22	Vallejo (Solano County)	11,241,662
VPST City of Visalia Public Safety	.25	7/01/04	None	Visalia (Tulare County)	5,212,975
VSTA City of Vista	.50	4/01/07	3/31/37	Vista (San Diego County)	6,704,912
WTVL City of Watsonville	.25	4/01/07	None	Watsonville (Santa Cruz County)	1,575,136
WSTU City of West Sacramento	.50	4/01/03	3/31/33	West Sacramento (Yolo County)	5,403,075
WTLD City of Wheatland	.50	4/01/11	3/31/21	Wheatland (Yuba County)	424,672
WLMS City of Williams	.50	4/01/07	None	Williams (Colusa County)	436,076
WCRS City of Willits City Road System	.50	10/01/03	None	Willits (Mendocino County)	838,048
WDLT City of Woodland	.50	10/01/06	9/30/18	Woodland (Yolo County)	4,281,825
WOGT City of Woodland General Revenue e/	--	7/01/00	6/30/06	Woodland (Yolo County)	6,837
WOSF City of Woodland Supplemental	.25	10/01/10	9/30/14	Woodland (Yolo County)	2,069,178

Total for city districts **\$352,397,284**

Grand total **\$4,907,886,626**

a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$51,001,560.

b. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. For 2012-13, BART received direct distributions of \$208,560,694 and \$69,624,931 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$34,812,465; and San Francisco Municipal Railway, \$34,812,465.

c. The 1/2-percent Mariposa County Healthcare Authority tax expired June 30, 2004; 1/2-percent Santa Clara County General Fund tax expired March 31, 2006; and the 1/4-percent Sonoma County Open Space Authority tax expired March 31, 2011; but the districts continue to receive distributions for taxes incurred prior to those dates.

d. During the fiscal year, transactions and use taxes went into effect in 32 districts. The number of months of tax distributions they received during 2012-13 were as follows:
Effective October 1, 2012, 7 months;

Effective April 1, 2013, 1 month

e. The 3/10-percent City of Clovis Public Safety tax expired September 30, 2008; the 1/2-percent Laguna Beach Temporary tax expired June, 30 2009; the 1/2-percent City of Scotts Valley tax expired March 31, 2009; the succeeding 1/2-percent City of Scotts Valley tax expired March 31, 2011; the 1/2-percent City of Sebastopol tax expired March 31, 2005; the 1- percent City of Trinidad General Revenue expired December 31, 2008; and the 1/2-percent City of Woodland General Revenue tax expired June 30, 2006; but the districts continue to receive distributions for taxes incurred prior to those dates.

f. Distributions during 2012-13 include overpayments for the following transactions and use taxes which will be deducted from 2013-14 allocations:
El Cerrito, \$212,008.

Table 21C Sales And Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, FY 2012-13

NOTE: Detail may not compute to total due to rounding.

In addition to the districts that received distributions during 2012-13, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:

Alameda County Transportation Authority, 1/2-percent, April 1, 1987, to March 31, 2002, 2008-09;

Del Norte County District, 1/2-percent, July 1, 1993, to June 30, 1998, 1998-99;

Fresno Metropolitan Projects Authority, 1/10-percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96;

City of Callexico Heffernan Memorial Hospital District 1/2-percent, October 1, 1992 to March 31, 2006, 2011-12

City of Laguna Beach Temporary 1/2-percent, July 1, 2006 to June 30, 2009, 2011-12

Madera County Transportation Authority, 1/2-percent, October 1, 1990, to September 30, 2005, 2005-06;

Monterey County Public Repair and Improvement Authority, 1/2-percent, April 1, 1990, to September 30, 1992, 1992-93;

San Benito County Council of Governments, 1/2-percent, January 1, 1989, to December 31, 1998, 1999-00;

San Benito County General Fund Augmentation, 1/2-percent, January 1, 1994, to December 31, 1997, 1998-99;

San Diego County Regional Justice Facility, 1/2-percent, January 1, 1989, to February 13, 1992, 1991-92;

San Francisco Educational Finance Authority, 1/4-percent, February 1, 1992, to June 30, 1993, 1993-94;

Santa Clara County Traffic Authority, 1/2-percent, April 1, 1985, to March 31, 1995, 2002-03;

Santa Cruz County Earthquake Recovery, 1/2-percent, April 1, 1991, to March 31, 1997, 2006-07;

Santa Cruz County Transactions and Use Tax, 1/4-percent, July 1, 2004, to March 31, 2007, 2011-12;

Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County; 1980-81;

City of Trinidad General Revenue, 1-percent, October 1, 2004 to December 31, 2008, 2009-10.

Tulare County, 1/2-percent, October 1, 1995, to December 31, 1997, 2009-10;

City of Santa Cruz, 1/4-percent, July 1, 2004, to March 31, 2007, 2007-08;

City of Woodland General Revenue 1-percent, July 1, 2000 to June 30, 2006, 2011-12

Table 22A Sales And Use Taxes

LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, FY 1956-57 TO 2012-13

Fiscal year	Net amount distributed				Administrative cost rate per \$100 collected d/	Administrative charge e/
	County transportation tax a/	Local sales tax to counties b/	Local sales tax to cities b/	Total		
2012-13	\$1,410,376,000	\$561,820,000	\$3,669,763,000	\$5,641,959,000	\$1.20	\$68,328,000
2011-12	1,332,395,000	521,552,000	3,473,208,000	5,327,155,000	1.20	64,803,000
2010-11	1,223,075,000	465,041,000	3,193,495,000	4,881,611,000	1.33	65,848,000
2009-10	1,135,926,000	430,972,000	2,979,114,000	4,546,011,000	1.30	59,775,000
2008-09	1,265,048,000	499,387,000	3,294,752,000	5,059,188,000	1.18	60,186,000
2007-08	1,397,592,000	533,847,000	3,660,785,000	5,592,224,000	1.11	62,520,000
2006-07	1,412,926,000	534,165,000	3,696,800,000	5,643,892,000	1.02	58,377,000
2005-06	1,390,771,000	521,208,000	3,660,545,000	5,572,524,000	.78	43,687,000
2004-05	1,268,109,000	496,304,000 f/	3,555,165,000 f/	5,319,578,000	.82	44,086,000
2003-04	1,182,971,000	574,814,000	4,150,279,000	5,908,063,000	.82	48,925,000
2002-03	1,118,317,000	561,248,000	3,912,535,000	5,592,100,000	.86	48,761,000
2001-02	1,095,008,000	555,051,000	3,832,634,000	5,482,693,000	.91	50,400,000
2000-01	1,127,750,000	587,045,000	3,926,845,000	5,641,639,000	.84	47,775,000
1999-00	1,024,043,000	538,757,000	3,565,578,000	5,128,378,000	.87	44,995,000
1998-99	917,197,000	483,340,000	3,187,403,000	4,587,941,000	.96	44,459,000
1997-98	870,584,000	462,605,000	3,024,407,000	4,357,596,000	1.02	44,982,000
1996-97	814,177,000	445,584,000	2,818,315,000	4,078,075,000	1.11	45,931,000
1995-96	775,984,000	424,759,000	2,681,317,000	3,882,060,000	1.09	42,958,000
1994-95	727,435,000	392,262,000	2,515,206,000	3,634,903,000	1.10	40,360,000
1993-94	694,918,000	380,183,000	2,404,318,000	3,479,419,000	1.05	37,080,000
1992-93	690,040,000	378,997,000	2,378,619,000	3,447,656,000	.79	28,775,000
1991-92	666,358,000	389,872,000	2,318,025,000	3,374,255,000	.79	27,222,000
1990-91	717,814,000	414,804,000	2,423,362,000	3,555,980,000	.82	28,956,000
1989-90	704,781,000	403,365,000	2,405,012,000	3,513,158,000	.82	29,249,000
1988-89	645,805,000	380,819,000	2,205,679,000	3,232,304,000	.82	26,975,000
1987-88	604,477,000	369,335,000	2,048,734,000	3,022,547,000	.82	25,165,000
1986-87	557,863,000	348,366,000	1,884,007,000	2,790,237,000	.82	23,224,000
1985-86	535,272,000	344,736,000	1,794,613,000	2,674,621,000	.82	22,045,000
1984-85	500,230,000	342,520,000	1,659,278,000	2,502,028,000	.82	20,972,000
1983-84	447,671,000	312,547,000	1,478,733,000	2,238,951,000	.82	18,751,000
1982-83	391,367,000	282,212,000	1,279,151,000	1,952,730,000	.82	16,613,000
1981-82	392,756,000	289,469,000	1,282,420,000	1,964,645,000	.82	16,433,000
1980-81	361,888,000	272,741,000	1,176,000,000	1,810,629,000	.82	15,253,000
1979-80	340,922,000	255,372,000	1,108,417,000	1,704,711,000	.82	14,181,000
1978-79	296,051,000	220,403,000	962,997,000	1,479,451,000	.82	12,402,000
1977-78	257,221,000	192,488,000	837,756,000	1,287,465,000	.82	10,798,000
1976-77	219,309,000	167,516,000	709,664,000	1,096,489,000	.82	9,257,000
1975-76	190,348,000	147,670,000	618,406,000	956,424,000	.82	8,031,000
1974-75	172,343,000	136,047,000	559,337,000	867,727,000	.82	7,253,000
1973-74	158,087,000	124,964,000	513,282,000	796,333,000	.82	6,560,000
1972-73	110,010,000 g/	105,678,000	447,986,000	663,674,000	.82	5,521,000
1971-72		91,117,000	387,977,000	479,094,000	1.01	4,891,000
1970-71		82,337,000	347,766,000	430,103,000	1.09	4,652,000
1969-70		80,691,000	345,626,000	426,317,000	1.10	4,696,000
1968-69		74,687,000	318,913,000	393,600,000	1.13	4,544,000
1967-68		73,227,000	300,530,000	373,757,000 h/	1.23	4,926,000
1966-67		68,097,000	270,241,000	338,338,000	1.50	5,162,000
1965-66		64,337,000	254,851,000	319,188,000	1.53	4,871,000
1964-65		62,063,000	239,455,000	301,518,000	1.50	4,610,000
1963-64		59,242,000	222,908,000	282,150,000	1.53	4,386,000
1962-63		55,786,000 i/	205,435,000	261,221,000 i/	1.53	4,077,000
1961-62		53,763,000	186,881,000	240,644,000	1.57	3,856,000
1960-61		51,793,000	174,505,000	226,298,000	1.60	3,650,000
1959-60		52,396,000	162,749,000	215,145,000 j/	1.50	3,348,000
1958-59		44,835,000	144,968,000	189,803,000 k/	1.64	3,134,000
1957-58		29,473,000	132,442,000	161,915,000	1.72	2,837,000
1956-57		21,257,000	103,220,000	124,477,000	1.65	2,143,000

a. Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to \$18,423,063 in 2012-13

b. Includes any administrative cost adjustment made during the fiscal year.

c. Includes the City and County of San Francisco.

d. Starting July 1, 1993, and prior to July 1, 1972, the actual cost of collecting \$100 in the fiscal year and the ultimate rate which cities and counties were charged

e. These are the amounts actually withheld during the fiscal year.

f. Effective July 1, 2004, the local sales tax was lowered from 1 percent to 3/4 percent.

g. Includes advances and payments for only ten months.

h. Effective October 1, 1967, taxpayers were required to prepay state sales and use tax and were also required to prepay local sales and use tax. This resulted in a one-time windfall of \$19,250,000 during the 1967-68 fiscal year.

i. Excludes \$595,317 that was collected in 1959-60 and impounded pending decision on litigation brought by the City of Commerce. This amount, plus accumulated interest, was distributed in 1962-63.

j. Excludes \$3,825,750 advanced to cities and counties in the 1958-59 fiscal year out of receipts that normally would have been distributed in the first quarter of the 1959-60 fiscal year. This sum was distributed to help local jurisdictions whose sales tax receipts were running below expectations because of the 1957-58 business recession.

k. Includes the \$3,825,750 discussed in the previous footnote.

NOTE: Excludes distributions to special districts; see Table 22B.

Table 22B
Sales And Use Taxes

SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES, FY 1969-70 To 2012-13

Fiscal year	Net amount distributed	Administrative charge
2012-13	\$4,907,887,000	\$51,002,000
2011-12	4,543,976,000	48,629,000
2010-11	4,133,402,000	50,090,000
2009-10	3,716,621,000	48,516,000
2008-09	3,572,935,000	43,649,000
2007-08	3,923,989,000	39,768,000
2006-07	3,862,168,000	37,135,000
2005-06	3,711,763,000	43,410,000
2004-05	3,310,416,000	41,973,000
2003-04	3,015,938,000	37,739,000
2002-03	2,863,387,000	34,497,000
2001-02	2,845,398,000	34,327,000
2000-01	3,003,030,000	36,356,000
1999-00	2,689,865,000	33,652,000
1998-99	2,435,226,000	33,064,000
1997-98	2,309,654,000	36,711,000
1996-97	2,041,272,000	36,403,000
1995-96	1,932,793,000	37,487,000
1994-95	1,893,014,000	37,816,000
1993-94	1,791,920,000	38,441,000
1992-93	1,807,455,000	25,162,000
1991-92	1,814,025,000	25,330,000
1990-91	1,430,884,000	21,517,000
1989-90	1,229,273,000	18,817,000
1988-89	932,513,000	14,103,000
1987-88	735,405,000	10,808,000
1986-87	617,816,000	9,077,000
1985-86	590,066,000	9,723,000
1984-85	495,958,000	8,197,000
1983-84	445,738,000	7,331,000
1982-83	349,385,000	5,233,000
1981-82	142,505,000	2,252,000
1980-81	114,621,000	2,061,000
1979-80	119,728,000	1,911,000
1978-79	87,103,000	1,587,000
1977-78	80,680,000	1,404,000
1976-77	60,176,000	986,000
1975-76	42,424,000	713,000
1974-75	40,023,000	669,000
1973-74	35,613,000	599,000
1972-73	31,343,000	585,000
1971-72	28,325,000	577,000
1970-71	60,860,000	1,333,000
1969-70	1,570,000	298,000

NOTE: Large fluctuations in distributions and administrative charges may be attributed to the creation and expiration of special district taxes. Details on the effective dates and rates of each special district tax are presented in Table 21C.

Table 23

Sales And Use Taxes

LOCAL SALES AND USE TAX RATES IMPOSED

BY CALIFORNIA CITIES ON JULY 1, 2013

County	City Rate a/	Cities
Alameda	1.00%	Dublin/Livermore/San Leandro
	0.95%	All other cities
Alpine	-	No incorporated cities
Amador	1.00%	All cities
Butte	0.95%	Chico
	1.00%	All other cities
Calaveras	0.95%	Angels Camp
Colusa	1.00%	All cities
Contra Costa	1.00%	Oakley
	0.98%	All other cities
Del Norte	1.00%	Crescent City
El Dorado	1.00%	All cities
Fresno	0.95%	Fresno
	0.95%	Clovis/Coalinga/Firebaugh/Fowler/Kerman/ Kingsburg/Reedley/Sanger/Selma
	0.98%	Mendota
	1.00%	All other cities
Glenn	1.00%	All cities
Humboldt	1.00%	All cities
Imperial	1.00%	All cities
Inyo	1.00%	Bishop
Kern	1.00%	All cities
Kings	0.95%	Hanford
	0.98%	All other cities
Lake	1.00%	All cities
Lassen	0.95%	Susanville
Los Angeles	1.00%	All cities
Madera	0.92%	Chowchilla
	0.93%	Madera
Marin	1.00%	All cities
Mariposa	-	No incorporated cities
Mendocino	1.00%	All cities
Merced	0.93%	Merced
	0.95%	Los Banos
	1.00%	All other cities
Modoc	1.00%	Alturas
Mono	1.00%	Mammoth Lakes
Monterey	1.00%	All cities
Napa	1.00%	All cities
Nevada	1.00%	All cities
Orange	1.00%	All cities
Placer	1.00%	All cities
Plumas	0.95%	Portola
Riverside	1.00%	All cities
Sacramento	1.00%	All cities
San Benito	1.00%	All cities
San Bernardino	1.00%	All cities
San Diego	1.00%	All cities
San Francisco	1.00%	-
San Joaquin	1.00%	All cities
San Luis Obispo	1.00%	All cities
San Mateo	0.95%	All cities
Santa Barbara	0.70%	Goleta
	1.00%	All other cities

Table 23**Sales And Use Taxes****LOCAL SALES AND USE TAX RATES IMPOSED****BY CALIFORNIA CITIES ON JULY 1, 2013**

County	City Rate a/	Cities
Santa Clara	1.00%	All cities
Santa Cruz	1.00%	All cities
Shasta	1.00%	All cities
Sierra	0.95%	Loyalton
Siskiyou	1.00%	All cities
Solano	1.00%	All cities
Sonoma	1.00%	Windsor
	0.98%	All other cities
Stanislaus	0.95%	Ceres/Modesto/Oakdale/Turlock
	1.00%	Patterson/Riverbank
	1.00%	All other cities
Sutter	1.00%	All cities
Tehama	0.90%	Corning/Red Bluff
	1.00%	Tehama
Trinity	-	No incorporated cities
Tulare	0.95%	All cities
Tuolumne	0.87%	Sonora
Ventura	1.00%	Ojai
	0.97%	All other cities
Yolo	1.00%	All cities
Yuba	1.00%	All cities

a. Each city's tax rate is credited against the county's one percent tax.

Table 24
Fuel (Excise) Taxes
GASOLINE AND JET FUEL TAX STATISTICS, FY 1923-24 TO 2012-13

Fiscal year	Gasoline				Jet fuel tax		
	Taxable distributions (In gallons)	Tax rate as of July 1 a/	Revenue b/	Refunds	Taxpayers on June 30 c/	Taxable distributions (In gallons)	Revenue b/
2012-13	14,475,836,000	\$0.360 a/	\$5,206,304,000	\$7,345,000	47	131,821,000	\$2,643,000
2011-12	14,608,032,000	0.357 a/	5,221,980,000	6,478,000	48	126,634,000	2,533,000
2010-11	14,740,132,000	0.353 a/	5,203,759,000 r/	5,040,000	47	121,689,000	2,328,000 r/
2009-10	14,819,049,000	0.18	2,668,891,000	3,314,000	48	120,862,000	2,252,000
2008-09	14,823,806,000	0.18	2,678,003,000	4,080,000	46	122,836,000	2,492,000
2007-08	15,382,454,000	0.18	2,804,134,000	5,097,000	46	148,556,000	3,065,000
2006-07	15,807,959,000	0.18	2,845,623,000	5,285,000	47	149,711,000	3,042,000
2005-06	15,873,744,000	0.18	2,871,962,000	2,839,000	51	149,197,000	3,118,000
2004-05	15,914,755,000	0.18	2,862,296,000	3,880,000	37	144,266,000	2,569,000
2003-04	15,926,570,000	0.18	2,868,133,000	4,315,000	55	135,686,000	2,189,000
2002-03	15,530,493,000	0.18	2,825,923,000	6,140,000	50	122,646,000	2,429,000
2001-02	15,236,683,000 d/	0.18	2,771,406,000 d/	15,719,000 d/	48 d/	120,183,000	2,447,000
2000-01	14,870,292,000	0.18	2,700,248,000	22,868,000	51	133,204,000	2,726,000
1999-00	14,715,765,000	0.18	2,623,631,000	26,712,000	66	114,452,000	2,536,000
1998-99	14,224,772,000	0.18	2,595,479,000	17,390,000	59	94,512,000	1,917,000
1997-98	13,926,011,000	0.18	2,497,810,000	24,181,000	62	88,284,000	1,799,000
1996-97	13,720,332,000	0.18	2,493,494,000	20,644,000	70	75,968,000	1,532,000
1995-96	13,632,893,000	0.18	2,459,261,000	42,626,000	107	74,069,000	1,517,000
1994-95	13,278,846,000	0.18	2,394,107,000 e/	24,206,000	106	66,589,000	1,308,000
1993-94	13,240,338,000	0.17 e/	2,320,234,000 e/	60,157,000	111	63,197,000	1,245,000
1992-93	13,166,370,000	0.16 e/	2,171,720,000 e/	27,548,000	119	65,174,000	1,296,000
1991-92	13,106,435,000	0.15 e/	2,028,395,000 e/	33,580,000	132	59,162,000	1,254,000
1990-91	13,253,569,000	0.09 e/	1,869,839,000 e/	29,794,000	139	57,311,000	1,203,000
1989-90	13,501,629,000	0.09	1,217,652,000	21,598,000	146	59,014,000	1,246,000
1988-89	13,202,015,000	0.09	1,187,103,000	17,049,000	155	53,603,000	1,142,000
1987-88	12,822,442,000	0.09	1,159,798,000	19,968,000	161	46,364,000	1,099,000
1986-87	12,553,224,000	0.09	1,125,715,000	21,523,000	140	44,304,000	966,000
1985-86	11,878,617,000	0.09	1,083,986,000	12,562,000	137	39,255,000	845,000
1984-85	11,642,880,000	0.09	1,054,864,000	13,911,000	147	41,617,000	884,000
1983-84	11,378,375,000	0.09	1,027,740,000 f/	19,086,000	154	41,025,000	845,000
1982-83	10,941,848,000	0.07 f/	877,130,000 f/	17,139,000	145	37,471,000	703,000
1981-82	11,015,230,000	0.07	770,628,000 g/	27,572,000 g/	131	40,435,000	860,000
1980-81	11,185,862,000	0.07	787,106,000	25,987,000	102	43,713,000	891,000
1979-80	11,316,801,000	0.07	800,012,000	24,451,000	94	50,225,000	988,000
1978-79	11,916,829,000	0.07	835,947,000	21,716,000	77	46,422,000	915,000
1977-78	11,571,520,000	0.07	810,020,000	18,866,000	76	34,469,000	692,000
1976-77	10,995,557,000	0.07	769,978,000	15,755,000	84	27,445,000	551,000
1975-76	10,530,404,000	0.07	737,100,000	14,802,000	77	23,583,000	474,000
1974-75	10,141,120,000	0.07	709,899,000	13,347,000	72	20,494,000	411,000
1973-74	10,019,253,000	0.07	701,400,000	15,271,000	49	19,324,000	390,000
1972-73	10,223,805,000	0.07	715,683,000	15,244,000	49	17,941,000	360,000
1971-72	9,748,850,000	0.07	682,482,000	13,393,000	48	14,463,000	292,000
1970-71	9,232,664,000	0.07	646,312,000	13,401,000	58	12,043,000	245,000
1969-70	8,939,785,000	0.08 h/	641,268,000 h/	13,437,000	52	8,057,000 i/	163,000 i/
1968-69	8,494,055,000	0.07	601,783,000 h/	14,596,000	53		
1967-68	8,057,505,000	0.07	564,038,000	14,012,000	63		
1966-67	7,649,738,000	0.07	535,488,000	15,560,000	59		
1965-66	7,385,411,000	0.08 j/	529,819,000 j/	17,234,000	63		
1964-65	7,041,337,000	0.07	510,954,000 j/	15,981,000	61		
1963-64	6,732,890,000	0.06 k/	454,126,000 k/	14,680,000	63		
1962-63	6,331,380,000	0.06	379,883,000	14,846,000	71		
1961-62	5,995,532,000	0.06	359,739,000	15,361,000	81		
1960-61	5,794,324,000	0.06	347,668,000	17,268,000	80		
1959-60	5,626,387,000 l/	0.06	337,588,000 l/	20,814,000	89		
1958-59	5,404,848,000	0.06	324,295,000	21,410,000	88		
1957-58	5,117,693,000	0.06	307,038,000	20,531,000	94		
1956-57	4,932,752,000	0.06	295,982,000	20,786,000	100		
1955-56	4,734,064,000	0.06	284,152,000	21,516,000	100		
1954-55	4,424,151,000	0.06	265,576,000	26,192,000	102		
1953-54	4,255,309,000	0.06 m/	255,305,000 m/	26,088,000	88		
1952-53	4,156,557,000	0.045	187,047,000	19,175,000	90		
1951-52	3,878,273,000	0.045	174,527,000	19,595,000	100		
1950-51	3,589,902,000	0.045	161,551,000	15,339,000	112		
1949-50	3,342,257,000	0.045	150,402,000		115		

Table 24
Fuel (Excise) Taxes
GASOLINE AND JET FUEL TAX STATISTICS, FY 1923-24 TO 2012-13

Fiscal year	Gasoline					Jet fuel tax	
	Taxable distributions (In gallons)	Tax rate as of July 1 a/	Revenue b/	Refunds	Taxpayers on June 30 c/	Taxable distributions (In gallons)	Revenue b/
1948-49	3,259,569,000	0.045	146,681,000		95		
1947-48	3,098,019,000	0.045 n/	139,411,000 n/		104		
1946-47	2,843,338,000	0.03	85,300,000		110		
1945-46	2,366,539,000	0.03	70,996,000		110		
1944-45	1,740,568,000	0.03	52,217,000		112		
1943-44	1,672,143,000	0.03	50,164,000		112		
1942-43	1,698,646,000	0.03	50,959,000		118		
1941-42	2,071,010,000	0.03	62,130,000		127		
1940-41	1,985,285,000	0.03	59,559,000		139		
1939-40	1,854,054,000	0.03	55,622,000		138		
1938-39	1,756,518,000	0.03	52,696,000		136		
1937-38	1,719,722,000	0.03	51,592,000		139		
1936-37	1,686,428,000	0.03	50,087,000		179		
1935-36	1,577,360,000	0.03	48,848,000		116		
1934-35	1,344,179,000	0.03	39,922,000		104		
1933-34	1,352,961,000	0.03	40,183,000		83		
1932-33	1,297,028,000	0.03	38,522,000		75		
1931-32	1,377,715,000	0.03	40,918,000		88		
1930-31	1,418,857,000	0.03	42,140,000		92		
1929-30	1,300,266,000	0.03	38,618,000		87		
1928-29	1,160,155,000	0.03	34,457,000		84		
1927-28	1,065,068,000	0.02 o/	30,693,000 o/		61		
1926-27	967,168,000	0.02	19,150,000		84		
1925-26	858,936,000	0.02	17,007,000		93		
1924-25	758,592,000	0.02	15,020,000		63		
1923-24	500,882,000	0.02 p/	9,917,000 p/		84		

- a. Effective July 1, 2010, under the Fuel Tax Swap Law, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed. Receipts of \$16,422,000 in 2010-11 from the storage (floor stock) taxes imposed at the time of the rate increases are not included. The BOE is required to adjust the tax rate annually effective July 1 so that the total amount of the tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rules remained unchanged. The tax rate for aviation gasoline remains 18 cents per gallon
- b. Includes self-assessed taxes, tax deficiencies, and interest, and penalties. Refunds for nonhighway use (column 4) have not been deducted
- c. Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2013, there were 86 suppliers who incurred no tax liabilities.
- d. Effective January 1, 2002, the Motor Vehicle Fuel License Tax Law was repealed and replaced with the Motor Vehicle Fuel Tax Law. The collection point of the tax is moved from the first distribution to removal from the refinery or terminal rack, or importation into the state.
- e. Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage (floor stock) taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93; \$1,218,000 in 1993-94; and \$21,000 in 1994-95
- f. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84 including interest and penalties
- g. A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision
- h. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage (floor stock) tax was imposed
- i. The aircraft jet fuel tax levied at the rate of 2 cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.
- j. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads in the north western part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage [floor stock] tax of \$1,108,000 including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage [floor stock] tax refund of \$1,131,000)
- k. Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267 including interest and penalties
- l. Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Tables 25A and 25B.)
- m. Effective July 1, 1953, the tax rate was increased from 4 1/2 cents to 6 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties
- n. Effective July 1, 1947, the tax rate was increased from 3 cents to 4 1/2 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties
- o. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- p. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of 2 cents per gallon.

Table 25A
Fuel (Excise) Taxes

TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, FY 1937-38 TO 2012-13

Fiscal year	Diesel (In gallons) a/	Alternative Fuels			
		LPG (In gallons) b/	Alcohol (In gallons) c/	Kerosene (In gallons) a/	CNG (In cubic feet) d/
2012-13	2,637,184,000	31,576,000	6,128,000	-5,000	10,026,161,000
2011-12	2,641,551,000	32,862,000	5,827,000	18,000	9,121,135,000
2010-11	2,564,018,000	26,823,000	2,254,000	8,000	9,533,728,000
2009-10	2,587,828,000	25,574,000	1,353,000	12,000	8,789,061,000
2008-09	2,683,711,000	18,673,000	949,000	7,000	8,445,623,000
2007-08	2,984,774,000	18,109,000	1,193,000	58,000	8,630,712,000
2006-07	3,075,583,000	18,523,000	77,000	35,000	6,980,258,000
2005-06	2,944,034,000	21,444,000	116,000	24,000	7,315,950,000
2004-05	2,887,782,000	24,555,000	26,000	16,000	4,567,369,000
2003-04	2,807,061,000	22,080,000	38,000	46,000	3,419,207,000
2002-03	2,637,224,000	14,831,000	241,000	13,000	2,264,298,000
2001-02	2,663,413,000	10,962,000	184,000	33,000	2,180,575,000
2000-01	2,602,395,000	6,836,000	97,000	112,000	3,574,690,000
1999-00	2,593,684,000	9,842,000	687,000	41,000	1,816,964,000
1998-99	2,349,368,000	7,948,000	3,200,000	87,000	1,047,553,000
1997-98	2,350,577,000	9,269,000	7,510,000	175,000	1,234,730,000
1996-97	2,254,890,000	9,606,000	8,090,000	426,000	1,042,480,000
1995-96	2,152,377,000 e/	14,489,000	6,068,000	314,000	316,056,000
1994-95	2,027,334,000				
1993-94	1,855,445,000				
1992-93	1,858,835,000				
1991-92	1,885,446,000 f/				
1990-91	1,737,380,000				
1989-90	1,896,896,000				
1988-89	1,788,790,000				
1987-88	1,760,684,000				
1986-87	1,667,829,000				
1985-86	1,525,237,000				
1984-85	1,466,586,000				
1983-84	1,424,584,000				
1982-83	1,257,607,000				
1981-82	1,185,620,000				
1980-81	1,179,810,000				
1979-80	1,162,560,000				
1978-79	1,104,046,000				
1977-78	987,855,000				
1976-77	915,481,000				
1975-76	827,487,000				
1974-75	753,064,000				
1973-74	770,854,000				
1972-73	735,380,000				
1971-72	674,292,000				
1970-71	615,887,000				
1969-70	579,903,000				
1968-69	543,083,000				
1967-68	477,249,000				
1966-67	435,900,000				
1965-66	419,286,000				
1964-65	387,014,000				
1963-64	358,995,000				
1962-63	328,716,000				
1961-62	306,689,000				
1960-61	286,429,000				
1959-60	280,157,000				

Table 25A
Fuel (Excise) Taxes

TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, FY 1937-38 TO 2012-13

Fiscal year	Diesel (In gallons) a/	Alternative Fuels			
		LPG (In gallons) b/	Alcohol (In gallons) c/	Kerosene (In gallons) a/	CNG (In cubic feet) d/
1958-59	267,247,000				
1957-58	246,711,000				
1956-57	237,481,000				
1955-56	226,448,000				
1954-55	202,406,000				
1953-54	183,043,000				
1952-53	174,026,000				
1951-52	150,683,000				
1950-51	131,562,000				
1949-50	103,791,000				
1948-49	89,341,000				
1947-48	79,245,000				
1946-47	71,385,000				
1945-46	62,946,000				
1944-45	54,107,000				
1943-44	46,798,000				
1942-43	41,765,000				
1941-42	36,705,000				
1940-41	26,023,000				
1939-40	17,549,000				
1938-39	12,273,000				
1937-38	8,803,000				

- a. Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.
- b. Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- c. Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- d. Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.
- e. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the whole-sale level to the terminal rack level.
- f. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- g. Details for 1937 through 1970 are available on the BOE website: <http://www.boe.ca.gov>.

Table 25B
Fuel (Excise) Taxes

DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-38 TO 2012-13

Fiscal year	Revenue a/						Tax paid at reduced rate by transit districts c/	International Fuel Tax Agreement (IFTA) Tax Rate d/	
	Diesel	Diesel Tax Rate		Alternative Fuels		Total		Jan. 1	Jul. 1
		Jan. 1	Jul. 1	Per Unit Basis	Flat Rate Basis b/				
2012-13	\$310,033,000		\$0.100 e/	\$5,115,000	\$680,000	\$315,827,000	\$1,341,000	\$0.345	\$0.305 f/
2011-12	383,414,000		0.130 e/	5,050,000	699,000	389,163,000	1,190,000	0.305	0.217 f/
2010-11	488,064,000	\$0.180		4,160,000	1,049,000	493,273,000	1,339,000	0.217	
2009-10	500,897,000	0.180		3,103,000	452,000	504,453,000	1,414,000	0.193	
2008-09	514,616,000	0.180		2,860,000	886,000	518,363,000	1,522,000	0.257	
2007-08	571,719,000	0.180		3,607,000	644,000	575,970,000	1,426,000	0.186	
2006-07	578,401,000	0.180		2,163,000	863,000	581,427,000	1,530,000	0.187	
2005-06	548,941,000	0.180		2,545,000	547,000	552,033,000	1,368,000	0.150	
2004-05	524,551,000	0.180		1,934,000	823,000	527,309,000	1,644,000	0.115	
2003-04	508,331,000	0.180		2,090,000	603,000	511,024,000	1,391,000	0.098	
2002-03	478,312,000	0.180		1,399,000	1,032,000	480,743,000	1,156,000	0.083	
2001-02	483,734,000	0.180		1,294,000	1,025,000	486,053,000	1,377,000	0.102	
2000-01	464,812,000	0.180		1,191,000	785,000	466,788,000	1,466,000	0.091	
1999-00	470,044,000	0.180		1,105,000	534,000	471,683,000	1,380,000	0.070	
1998-99	419,268,000	0.180		884,000	567,000	420,719,000	1,281,000	0.071	
1997-98	413,032,000	0.180		1,052,000	659,000	414,744,000	1,304,000	0.083 g/	
1996-97	393,936,000	0.180		1,137,000	634,000	395,707,000	1,332,000		
1995-96	341,835,000 d,h/	0.180		1,200,000	711,000	343,746,000	1,308,000		
1994-95	351,265,000	0.180		1,783,000	543,000	353,590,000	1,554,000		
1993-94	317,272,000	0.180		2,280,000	587,000	320,138,000	935,000		
1992-93	301,261,000	0.170		2,216,000	574,000	304,051,000	958,000		
1991-92 i/	282,934,000	0.160		2,125,000	764,000	285,823,000	1,045,000		
1990-91	234,751,000	0.150	0.140 j/	2,186,000	595,000	237,531,000	1,010,000		
1989-90	164,967,000	0.090		2,179,000	564,000	167,709,000	1,168,000		
1988-89	155,119,000	0.090		2,099,000	568,000	157,785,000	1,000,000		
1987-88	151,624,000	0.090		2,196,000	796,000	154,615,000	1,266,000		
1986-87	144,613,000	0.090		1,464,000	885,000	146,962,000	1,013,000		
1985-86	132,192,000	0.090		1,622,000	1,149,000	134,964,000	872,000		
1984-85	126,616,000	0.090		1,864,000	1,252,000	129,733,000	788,000		
1983-84	122,823,000	0.090		1,810,000	1,353,000	125,986,000	813,000		
1982-83	94,703,000	0.090		1,776,000	1,355,000	97,834,000	748,000		
1981-82	78,739,000		0.070	1,664,000	1,370,000	81,773,000	783,000		
1980-81	79,021,000		0.070	1,426,000	1,323,000	81,769,000	659,000		
1979-80	77,960,000		0.070	1,039,000	1,145,000	80,144,000	637,000		
1978-79	73,916,000		0.070	673,000	941,000	75,530,000	624,000		
1977-78	66,105,000		0.070	640,000	1,019,000	67,764,000	553,000		
1976-77	61,424,000		0.070	643,000	1,054,000	63,121,000	527,000		
1975-76	55,402,000		0.070	386,000	1,067,000	56,855,000	507,000		
1974-75	50,539,000		0.070	202,000		50,741,000	395,000		
1973-74	51,875,000		0.070	289,000		52,164,000	382,000		
1972-73	49,551,000		0.070	290,000		49,841,000	354,000		
1971-72	45,382,000		0.070	599,000		45,981,000	330,000		
1970-71	41,338,000		0.070	813,000		42,151,000	338,000		
1969-70	39,741,000 k/		0.070	755,000		40,496,000	320,000		
1968-69	36,838,000 k/		0.070	774,000		37,612,000	311,000 l/		
1967-68	33,561,000		0.070	814,000		34,375,000			
1966-67	30,651,000		0.070	829,000		31,480,000			
1965-66	30,186,000 m/		0.070	1,028,000 m,n/		31,214,000			
1964-65	28,254,000 m/		0.070	1,211,000 m/		29,465,000			
1963-64	25,258,000		0.070	1,274,000 n/		26,532,000			
1962-63	23,136,000		0.070	1,187,000		24,323,000			
1961-62	21,580,000		0.070	1,291,000		22,871,000			
1960-61	20,173,000		0.070	1,446,000		21,619,000			
1959-60 o/	19,743,000		0.070	1,094,000		20,837,000			
1958-59	18,812,000		0.070			18,812,000			
1957-58	17,454,000		0.070			17,454,000			
1956-57	16,826,000		0.070			16,826,000			
1955-56	16,018,000		0.070			16,018,000			

Table 25B Fuel (Excise) Taxes

DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-38 TO 2012-13

Fiscal year	Revenue a/						Tax paid at reduced rate by transit districts c/	International Fuel Tax Agreement (IFTA) Tax Rate d/	
	Diesel	Diesel Tax Rate		Alternative Fuels		Total		Jan. 1	Jul. 1
		Jan. 1	Jul. 1	Per Unit Basis	Flat Rate Basis b/				
1954-55	14,323,000		0.070			14,323,000			
1953-54	12,873,000		0.070			12,873,000			
1952-53	7,946,000		0.045			7,946,000			
1951-52	6,885,000		0.045			6,885,000			
1950-51	6,023,000		0.045			6,023,000			
1949-50	4,764,000		0.045			4,764,000			
1948-49	4,079,000		0.045			4,079,000			
1947-48	3,595,000		0.045			3,595,000			
1946-47	2,171,000		0.030			2,171,000			
1945-46	1,918,000		0.030			1,918,000			
1944-45	1,640,000		0.030			1,640,000			
1943-44	1,417,000		0.030			1,417,000			
1942-43	1,268,000		0.030			1,268,000			
1941-42	1,117,000		0.030			1,117,000			
1940-41	793,000		0.030			793,000			
1939-40	537,000		0.030			537,000			
1938-39	373,000		0.030			373,000			
1937-38	268,000		0.030			268,000			

a. Includes interest and penalties which amounted to \$1,173,000 during the 2012-13 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.

b. Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.

c. These amounts are also included in columns 2, 4, and 6.

d. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.

e. Effective July 1, 2011, under the Fuel Tax Swap, the state sales and use tax rate on sales and purchases of diesel fuel increased by 1.87 percent. At the same time, the state excise tax on diesel fuel decreased to 13 cents per gallon, offsetting the increase in the sales and use tax rates; the interstate user tax rate decreased to 34.7 cents per gallon. Effective July 1, 2012, the state sales and use tax rate increased by 2.17 percent, the state excise tax decreased to 10 cents, and the interstate user tax rate decreased by 40.5 cents.

f. IFTA rate was historically set in the fall with a January 1 effective date. The Fuel Tax Swap legislation from 2010 required annual adjustments to the diesel tax rate effective July 1 each year beginning in 2011. Legislation passed in 2012 moved the rate setting for IFTA to July 1 to coincide with the diesel fuel tax rate setting beginning 2013.

g. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and sales tax rate was imposed on fuel subject to the interstate user tax.

h. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the whole-sale level to the terminal rack level.

i. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.

j. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon.

k. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.

l. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.

m. Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.

n. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.

o. Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.

Note: Detail may not compute to total due to rounding

Table 26

Fuel (Excise) Taxes

UNDERGROUND STORAGE TANK MAINTENANCE FEE, CHILDHOOD LEAD POISONING PREVENTION FEE, AND OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEES REVENUE, FY 1989-90 TO 2012-

Fiscal year	Underground Storage Tank Maintenance Fee a/	Childhood Lead Poisoning Prevention Fee b/	Oil Spill Prevention and Administration Fee and Oil Spill Response Fee c,d/
2012-13	\$314,880,000	\$24,321,000	\$31,337,000
2011-12	316,898,000	20,070,000	28,380,000 c/
2010-11	332,346,000	19,830,000	24,760,000
2009-10	289,174,000 e/	27,852,000	25,325,000
2008-09	224,158,000	18,755,000	26,853,000
2007-08	243,649,000	35,544,000	27,945,000
2006-07	251,095,000	9,309,000	28,070,000
2005-06	241,567,000 e/	9,970,000	28,763,000
2004-05	217,985,000 e/	11,904,000	27,559,000
2003-04	211,574,000	13,339,000	33,198,000
2002-03	206,767,000	19,679,000	20,824,000
2001-02	202,118,000	13,987,000	19,663,000
2000-01	184,218,000	11,716,000	21,257,000
1999-00	190,153,000	13,701,000	18,389,000
1998-99	189,136,000	15,134,000	20,708,000
1997-98	179,705,000	10,665,000	24,104,000
1996-97	144,493,000 e/	11,963,000	23,108,000
1995-96	117,217,000 e/	11,528,000	19,726,000
1994-95	91,531,000 e/	11,855,000	19,794,000
1993-94	84,159,000	11,726,000	19,994,000
1992-93	83,106,000	11,200,000	20,749,000
1991-92	88,850,000	835,000	23,120,000 f/
1990-91	18,732,000 e/		64,648,000 f/
1989-90	13,997,000		

a. Effective October 2, 1989, owners of certain permitted underground storage tanks containing petroleum are required to pay an annual maintenance fee.

b. Starting in 1993, this fee is collected from the petroleum industry, the architectural coating industry, and facilities reporting releases of lead into ambient air in the state.

c. Starting in 1991, this fee is collected from persons owning crude oil at the time that oil is received at a marine terminal by vessel; persons owning petroleum products at the time those products are received at a marine terminal by vessel from outside the state; and operators of pipelines.
On January 1, 2012, the rate increased from \$.05 to \$.65 per barrel.

d. This fee went into effect in 1991. It is collected from persons owing petroleum products at the time those products are received at a marine terminal, operators of pipelines, and operators of refineries.

e. Beginning January 1, 1991, the \$200 per-tank annual maintenance fee was replaced with a quarterly fee of \$0.006 for each gallon of petroleum placed in an underground storage tank. Beginning January 1, 1995, the fee increased to \$0.007 per gallon. Starting January 1, 1996, the rate increased to \$0.009 per gallon, and then to \$0.012 per gallon effective January 1, 1997. Effective January 1, 2005, the fee increased to \$0.013 per gallon. Effective January 1, 2006, the fee increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.020 per gallon.

f. Includes oil spill response fee revenue. No additional oil spill response fee revenue has been collected since 1991-92 because the \$50 million Oil Spill Response Trust Fund is at maximum.

Note: Detail may not compute to total due to rounding.

Table 27

Alcoholic Beverage Tax

BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS FY 1932-35 TO 2012-13, a/

Fiscal year	Beer	Wine			Distilled spirits	Total
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol			
2012-13	\$135,770,000	\$22,193,000	\$4,647,000	\$2,762,000	\$186,933,000	\$352,305,000
2011-12	130,953,000	25,086,000	4,576,000	2,653,000	180,561,000	343,829,000
2010-11	132,316,000	17,070,000	4,301,000	2,513,000	175,531,000	331,731,000
2009-10	132,877,000	17,771,000	4,324,000	2,192,000	170,221,000	327,385,000
2008-09	135,515,000	21,885,000	4,290,000	2,111,000	167,387,000	331,189,000
2007-08	137,100,000	18,495,000	4,370,000	2,102,000	168,321,000	330,388,000
2006-07	139,140,000	20,469,000	4,141,000	2,141,000	163,537,000	329,427,000
2005-06	127,077,000	18,535,000	3,587,000	1,962,000	161,227,000	312,388,000
2004-05	131,216,000	18,719,000	2,958,000	1,900,000	157,608,000	312,401,000
2003-04	134,252,000	18,149,000	2,422,000	1,784,000	152,560,000	309,166,000
2002-03	124,935,000	18,358,000	2,081,000	1,742,000	143,285,000	290,401,000
2001-02	127,104,000	17,710,000	1,867,000	1,650,000	139,149,000	287,480,000
2000-01	128,606,000	17,398,000	1,604,000	1,602,000	138,158,000	287,368,000
1999-00	126,082,000	16,829,000	1,331,000	2,163,000	133,000,000	279,405,000
1998-99	124,421,000	15,724,000	1,351,000	1,981,000	127,510,000	270,986,000
1997-98	122,593,000	16,681,000	1,137,000	1,818,000	127,082,000	269,312,000
1996-97	122,448,000	17,398,000	1,020,000	1,847,000	124,656,000	267,370,000
1995-96	123,806,000	15,420,000	956,000	1,940,000	126,008,000	268,130,000
1994-95	120,970,000	15,046,000	977,000	2,046,000	129,975,000	269,028,000
1993-94	124,752,000	15,401,000	1,029,000	2,114,000	134,829,000	278,143,000
1992-93	128,730,000	15,664,000	1,075,000	2,290,000	141,756,000	289,531,000
1991-92	130,475,000 b/	15,637,000 b/	1,150,000 b/	2,236,000	143,935,000 b/	293,440,000
1990-91	26,758,000	899,000	127,000	2,523,000	94,489,000	124,796,000
1989-90	26,689,000	891,000	148,000	2,776,000	96,890,000	127,396,000
1988-89	26,835,000	922,000	169,000	2,901,000	96,566,000	127,393,000
1987-88	26,182,000	1,074,000	177,000	2,961,000	97,847,000	128,241,000
1986-87	25,653,000	1,084,000	180,000	3,180,000	100,265,000	130,362,000
1985-86	25,667,000	1,114,000	165,000	3,447,000	102,097,000	132,490,000
1984-85	25,146,000	1,017,000	156,000	3,243,000	105,497,000	135,059,000
1983-84	25,017,000	981,000	162,000	3,201,000	107,128,000	136,489,000
1982-83	24,043,000	957,000	168,000	2,742,000	108,786,000	136,696,000
1981-82	24,644,000	928,000	167,000	2,470,000	112,146,000	140,355,000
1980-81	24,707,000	899,000	167,000	2,293,000	114,999,000	143,065,000
1979-80	23,300,000	836,000	175,000	1,973,000	113,311,000	139,596,000
1978-79	22,367,000	815,000	190,000	1,853,000	113,329,000	138,554,000
1977-78	20,951,000	755,000	210,000	1,643,000	111,194,000	134,753,000
1976-77	19,945,000	690,000	212,000	1,394,000	105,468,000	127,708,000
1975-76	18,616,000	660,000	229,000	1,339,000	105,411,000	126,255,000
1974-75	18,057,000	605,000	231,000	1,219,000	101,447,000	121,559,000
1973-74	16,830,000	578,000	232,000	1,291,000	100,417,000	119,348,000
1972-73	15,782,000	559,000	264,000	1,326,000	96,755,000	114,686,000
1971-72	15,261,000	486,000	275,000	1,301,000	94,809,000	112,132,000
1970-71	13,847,000	444,000	262,000	1,273,000	90,780,000	106,606,000
1969-70	14,451,000	386,000	272,000	1,024,000	89,832,000	105,964,000
1968-69	12,743,000	316,000	286,000	785,000	85,546,000	99,677,000
1967-68	11,954,000	281,000	291,000	716,000	78,810,000 c/	92,052,000
1966-67	12,508,000	247,000	306,000	632,000	59,607,000	73,301,000
1965-66	11,629,000	235,000	320,000	537,000	57,438,000	70,159,000
1964-65	11,764,000	218,000	323,000	489,000	54,152,000	66,946,000
1963-64	10,148,000	203,000	337,000	405,000	50,703,000	61,796,000
1962-63	9,981,000	187,000	333,000	332,000	47,989,000	58,821,000
1961-62	9,442,000	169,000	345,000	313,000	45,283,000	55,552,000
1960-61	9,093,000	159,000	352,000	274,000	42,148,000	52,025,000
1955-60	25,404,000 d/	571,000	1,707,000	996,000 e/	178,267,000 f/	206,945,000
1950-55	17,432,000	411,000	1,516,000	493,000	78,536,000	98,388,000
1945-50	16,105,000	289,000	1,360,000	392,000	72,011,000	90,157,000

Table 27

Alcoholic Beverage Tax

BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS FY 1932-35 TO 2012-13, a/

Fiscal year	Beer	Wine			Distilled spirits	Total
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol			
1940-45	11,516,000	351,000	1,217,000	268,000	62,806,000	76,158,000
1935-40	7,823,000	220,000 g/	1,606,000 h/	91,000 i/	40,276,000 j/	50,016,000
1932-35 k/	2,397,000	--	479,000 l/	--	--	2,876,000

a. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.

b. Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.

c. Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.

d. Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.

e. Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.

f. Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.

g. The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.

h. Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.

i. Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.

j. The excise tax on distilled spirits was first imposed July 1, 1935, at a rate of 80 cents per gallon.

k. The alcoholic beverage tax was first effective April 6, 1933, at a rate of 2 cents per gallon on beer and wine.

l. Includes all types of wines. The tax rate was 2 cents per gallon on all wine, and the different types were not reported separately.

r. Revised

NOTE: Detail may not compute to total due to rounding.

Table 28

Alcoholic Beverage Tax

APPARENT CONSUMPTION a/ OF BEER, WINES, AND DISTILLED SPIRITS, FY 1935-40 TO 2012-13

Fiscal year	Beer b/	Wine			Total wine consumption	Distilled spirits
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol c/			
2012-13	678,845,000	110,965,000	23,234,000	9,208,000	143,407,000	56,373,000
2011-12	654,763,000	125,430,000	22,876,000	8,835,000	157,141,000	54,475,000
2010-11	661,577,000	85,341,000	21,497,000	8,371,000	115,209,000	52,923,000
2009-10	664,107,000	88,869,000	21,617,000	7,319,000	117,806,000	51,371,000
2008-09	677,579,000	109,419,000	21,452,000	7,003,000	137,874,000	50,522,000
2007-08	685,492,000	92,470,000	19,935,000	6,974,000	119,379,000	50,784,000
2006-07	695,694,000	102,335,000	20,697,000	7,108,000	130,140,000	49,350,000
2005-06	635,382,000	92,644,000	17,883,000	6,535,000	117,062,000	48,653,000
2004-05	656,033,000	93,559,000	14,778,000	6,297,000	114,634,000	47,622,000
2003-04	670,944,000	90,693,000	12,093,000	5,918,000	108,703,000	46,035,000
2002-03	624,362,000	91,779,000	10,394,000	5,798,000	107,970,000	43,244,000
2001-02	640,049,000	88,514,000	9,333,000	5,501,000	103,348,000	42,003,000
2000-01	643,124,000	86,987,000	8,020,000	5,340,000	100,346,000	41,703,000
1999-00	630,402,000	84,134,000	6,654,000	7,210,000	97,998,000	40,148,000
1998-99	622,103,000	78,614,000	6,752,000	6,602,000	91,969,000	38,498,000
1997-98	612,963,000	83,414,000	5,685,000	6,058,000	95,157,000	38,375,000
1996-97	612,179,000	87,027,000	5,098,000	6,156,000	98,281,000	38,022,000
1995-96	619,001,000	77,100,000	4,780,000	6,466,000	88,346,000	37,973,000
1994-95	606,084,000	75,168,000	4,868,000	6,661,000	86,696,000	39,189,000
1993-94	625,565,000	76,935,000	5,137,000	7,047,000	89,118,000	40,722,000
1992-93	643,307,000	78,244,000	5,371,000	7,630,000	91,245,000	42,811,000
1991-92	677,367,000	80,584,000	5,833,000	7,453,000	93,871,000	44,276,000
1990-91	671,319,000	89,732,000	6,329,000	8,396,000	104,457,000	47,033,000
1989-90	679,747,000	88,163,000	7,401,000	9,247,000	104,810,000	48,215,000
1988-89	669,662,000	91,381,000	8,445,000	9,678,000	109,504,000	48,004,000
1987-88	650,286,000	107,267,000	8,862,000	9,871,000	126,000,000	48,886,000
1986-87	664,051,000	108,442,000	8,991,000	10,599,000	128,032,000	50,132,000
1985-86	634,915,000	111,358,000	8,245,000	11,489,000	131,091,000	51,048,000
1984-85	626,426,000	101,671,000	7,821,000	10,809,000	120,301,000	52,748,000
1983-84	623,174,000	98,131,000	8,099,000	10,670,000	116,900,000	53,564,000
1982-83	598,790,000	95,718,000	8,416,000	9,141,000	113,275,000	54,393,000
1981-82	610,873,000	92,815,000	8,374,000	8,232,000	109,421,000	56,073,000
1980-81	610,689,000	89,931,000	8,339,000	7,642,000	105,912,000	57,500,000
1979-80	576,951,000	83,621,000	8,745,000	6,577,000	98,943,000	56,656,000
1978-79	564,280,000	81,495,000	9,507,000	6,175,000	97,177,000	56,665,000
1977-78	528,724,000	75,538,000	10,489,000	5,475,000	91,502,000	55,597,000
1976-77	506,034,000	68,985,000	10,599,000	4,647,000	84,231,000	52,734,000
1975-76	471,996,000	65,988,000	11,458,000	4,463,000	81,909,000	52,705,000
1974-75	460,592,000	60,543,000	11,551,000	4,063,000	76,157,000	50,724,000
1973-74	431,001,000	57,761,000	11,591,000	4,304,000	73,656,000	50,208,000
1972-73	404,900,000	55,949,000	13,207,000	4,419,000	73,575,000	48,377,000
1971-72	395,645,000	48,555,000	13,768,000	4,337,000	66,660,000	47,405,000
1970-71	356,738,000	44,392,000	13,119,000	4,244,000	61,755,000	45,390,000
1969-70	373,129,000	38,568,000	13,584,000	3,412,000	55,564,000	44,916,000
1968-69	328,976,000	31,650,000	14,317,000	2,616,000	48,583,000	42,773,000
1967-68	308,936,000	28,104,000	14,543,000	2,386,000	45,032,000	40,629,000
1966-67	321,765,000	24,713,000	15,320,000	2,107,000	42,140,000	39,738,000
1965-66	298,711,000	23,509,000	15,990,000	1,791,000	41,290,000	38,292,000
1964-65	300,835,000	21,790,000	16,131,000	1,629,000	39,550,000	36,102,000
1963-64	261,145,000	20,313,000	16,848,000	1,350,000	38,510,000	33,802,000
1962-63	256,151,000	18,668,000	16,661,000	1,106,000	36,435,000	31,993,000
1961-62	242,761,000	16,851,000	17,239,000	1,044,000	35,134,000	30,189,000
1960-61	232,962,000	15,861,000	17,602,000	913,000	34,376,000	28,098,000

Table 28

Alcoholic Beverage Tax

APPARENT CONSUMPTION a/ OF BEER, WINES, AND DISTILLED SPIRITS, FY 1935-40 TO 2012-13

Fiscal year	Beer b/	Wine			Total wine consumption	Distilled spirits
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol c/			
1955-60	1,058,922,000	57,116,000	85,379,000	3,323,000	145,818,000	118,844,000
1950-55	883,960,000	41,124,000	75,809,000	1,928,000	118,861,000	98,170,000
1945-50	801,657,000	29,022,000	67,996,000	1,625,000	98,643,000	90,014,000
1940-45	573,369,000	35,000,000	61,130,000	1,009,000	97,139,000	78,507,000
1935-40	387,414,000	37,121,000	65,264,000	683,000	103,068,000	50,345,000

a. Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.

b. Includes a relatively small amount of tax-exempt beer distributed to the armed forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state's excise tax when purchased from California suppliers.

c. Includes a relatively small amount for sparkling hard cider starting January 1995.

NOTE: Detail may not compute to total due to rounding.

Table 29

Alcoholic Beverage Tax

PER CAPITA CONSUMPTION a/ OF BEER, WINES, AND DISTILLED SPIRITS, FY 1935-36 TO 2012-13

(Consumption in gallons)

Fiscal year	Population b/	Per Capita Consumption		
		Beer c/	Wines	Distilled spirits
2012-13	37,966,471	17.88	3.78	1.48
2011-12	37,668,804 r/	17.38	4.17	1.45
2010-11	37,427,946	17.68	3.08	1.41
2009-10	37,223,900	17.84	3.16	1.38
2008-09	38,255,508	17.71	3.60	1.32
2007-08	37,883,992	18.09	3.15	1.34
2006-07	37,559,440	18.52	3.46	1.31
2005-06	37,195,240	17.08	3.15	1.31
2004-05	36,728,196	17.86	3.12	1.30
2003-04	36,271,091	18.50	3.00	1.27
2002-03	35,612,000	17.53	3.03	1.21
2001-02	35,000,000	18.29	2.95	1.20
2000-01	34,367,000	18.71	2.92	1.21
1999-00	33,753,000	18.68	2.90	1.19
1998-99	33,140,000	18.77	2.78	1.16
1997-98	32,657,000	18.77	2.91	1.18
1996-97	32,207,000	19.01	3.05	1.18
1995-96	31,837,000	19.44	2.77	1.19
1994-95	31,617,000	19.17	2.74	1.24
1993-94	31,418,000	19.91	2.84	1.30
1992-93	31,150,000	20.65	2.93	1.37
1991-92	30,723,000	22.05	3.06	1.44
1990-91	30,143,000	22.27	3.47	1.56
1989-90	29,558,000	23.00	3.55	1.63
1988-89	28,701,000	23.33	3.82	1.67
1987-88	27,996,000	23.23	4.50	1.75
1986-87	27,338,000	24.29	4.68	1.83
1985-86	26,687,500	23.79	4.92	1.91
1984-85	26,079,000	24.02	4.61	2.02
1983-84	25,414,000	24.52	4.60	2.11
1982-83	24,944,700	24.00	4.54	2.18
1981-82	24,469,500	24.96	4.47	2.29
1980-81	23,992,900	25.45	4.41	2.40
1979-80	23,534,000	24.52	4.20	2.41
1978-79	23,072,000	24.46	4.21	2.46
1977-78	22,610,000	23.38	4.05	2.46
1976-77	22,164,000	22.83	3.80	2.38
1975-76	21,756,000	21.70	3.76	2.42
1974-75	21,374,000	21.55	3.56	2.37
1973-74	21,036,000	20.49	3.50	2.39
1972-73	20,737,000	19.53	3.55	2.33
1971-72	20,470,000	19.33	3.26	2.32
1970-71	20,193,000	17.67	3.06	2.25
1969-70	19,922,000	18.73	2.79	2.25
1968-69	19,664,000	16.73	2.47	2.18
1967-68	19,372,000	15.95	2.32	2.10
1966-67	19,041,000	16.90	2.21	2.09
1965-66	18,670,000	16.00	2.21	2.05
1964-65	18,255,000	16.48	2.17	1.98
1963-64	17,768,000	14.70	2.17	1.90
1962-63	17,211,000	14.88	2.12	1.86
1961-62	16,636,000	14.59	2.11	1.81
1960-61	16,114,000	14.46	2.13	1.74

Table 29**Alcoholic Beverage Tax****PER CAPITA CONSUMPTION a/ OF BEER, WINES, AND DISTILLED SPIRITS, FY 1935-36 TO 2012-13**

(Consumption in gallons)

Fiscal year	Population b/	Per Capita Consumption		
		Beer c/	Wines	Distilled spirits
1955-56	13,292,000	14.52	2.05	1.58
1950-51	10,886,000	15.38	1.96	1.84
1945-46	9,452,000	16.86	2.13	2.37
1940-41	7,094,000	10.71	2.51	1.60
1935-36	6,258,000	11.63	3.39	1.46

a. Based on taxable distributions compiled from monthly tax returns.

b. Population used is for January 1 of each fiscal year.

c. Includes tax-exempt beer sold to the armed forces; see Table 28 footnote b.

r. Revised.

Table 30A

Cigarette Tax

CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, FY 1959-60 TO 2012-13

Fiscal Year	Cigarette tax				Other tobacco products surtax	
	Revenue a/	Distributors' discount b/	Gross value of tax indicia c/	Refunds	Revenue	Rate
2012-13	\$782,115,000	\$6,705,000	\$788,820,000	\$498,000	\$82,548,000	30.68%
2011-12	820,322,000	7,032,000	827,355,000	1,017,000	80,424,000	31.73%
2010-11	828,831,000	7,105,000	835,937,000	1,308,000	77,016,000	33.02%
2009-10	838,709,000	7,187,000	845,896,000	1,583,000	84,617,000	41.11%
2008-09	912,724,000	7,819,000	920,543,000	626,000	85,506,000	45.13%
2007-08	955,030,000	8,185,000	963,215,000	727,000	85,929,000	45.13%
2006-07	998,723,000	8,558,000	1,007,281,000	1,330,000	79,946,000	46.76%
2005-06	1,026,497,000	8,795,000	1,035,293,000	1,707,000	67,348,000	46.76%
2004-05	1,024,272,000	8,778,000	1,033,051,000	1,653,000	58,441,000	46.76%
2003-04	1,021,366,000	8,755,000	1,030,121,000	4,721,000	44,166,000	46.76%
2002-03	1,031,772,000	8,845,000	1,040,617,000	13,248,000	40,996,000	48.89%
2001-02	1,067,004,000	9,146,000	1,076,150,000	10,774,000	50,037,000	52.65% d/
2000-01	1,110,692,000	9,503,000	1,120,195,000	8,741,000	52,834,000	54.89%
1999-00	1,166,880,000	9,980,000	1,176,859,000	9,413,000	66,884,000	66.50%
1998-99	841,911,000 e/	7,206,000	849,117,000	6,808,000	42,137,000 f/	61.53% f/
1997-98	612,066,000	5,244,000	617,309,000	5,448,000	39,617,000	29.37%
1996-97	629,579,000	5,394,000	634,973,000	5,060,000	41,590,000	30.38%
1995-96	639,030,000	5,469,000	644,499,000	6,193,000	32,788,000	31.20%
1994-95	656,923,000	5,628,000	662,551,000	11,159,000	28,460,000	31.20%
1993-94	647,993,000 g/	5,553,000	653,546,000	8,353,000	19,773,000	23.03%
1992-93	667,479,000	5,715,000	673,195,000	9,138,000	21,480,000	26.82%
1991-92	711,275,000	6,086,000	717,362,000	7,791,000	22,016,000	29.35%
1990-91	729,612,000	6,242,000	735,854,000	7,904,000	24,064,000	34.17%
1989-90	770,042,000 h/	6,581,000	776,623,000	11,615,000	24,956,000 h/	37.47%
1988-89	499,712,000 h/	4,273,000	503,984,000	4,968,000	9,994,000 h/	41.67%
1987-88	254,869,000	2,180,000	257,049,000	2,970,000		
1986-87	257,337,000	2,202,000	259,539,000	2,661,000		
1985-86	260,960,000	2,231,000	263,190,000	2,834,000		
1984-85	265,070,000	2,267,000	267,337,000	2,390,000		
1983-84	265,265,000	2,267,000	267,532,000	2,756,000		
1982-83	273,748,000	2,336,000	276,084,000	2,060,000		
1981-82	278,667,000	2,383,000	281,050,000	1,843,000		
1980-81	280,087,000	2,395,000	282,482,000	1,567,000		
1979-80	272,119,000	2,327,000	274,446,000	1,645,000		
1978-79	270,658,000	2,315,000	272,973,000	1,408,000		
1977-78	275,042,000	2,352,000	277,394,000	1,239,000		
1976-77	270,502,000	2,315,000	272,817,000	832,000		
1975-76	269,852,000	2,309,000	272,161,000	927,000		
1974-75	264,182,000	2,262,000	266,444,000	745,000		
1973-74	259,738,000	2,222,000	261,960,000	632,000		
1972-73	253,089,000	2,167,000	255,256,000	626,000		
1971-72	248,398,000	2,127,000	250,525,000	677,000		
1970-71	240,372,000	2,058,000	242,430,000	552,000		
1969-70	237,220,000	2,032,000	239,253,000	455,000		
1968-69	238,836,000	2,046,000	240,882,000	492,000		
1967-68	208,125,000 i/	1,862,000	209,987,000	328,000		
1966-67	75,659,000	1,543,000	77,202,000	129,000		
1965-66	74,880,000	1,528,000	76,407,000	88,000		
1964-65	74,487,000	1,520,000	76,007,000	61,000		
1963-64	71,530,000	1,459,000	72,989,000	71,000		
1962-63	70,829,000	1,445,000	72,274,000	79,000		
1961-62	68,203,000	1,390,000	69,593,000	47,000		
1960-61	66,051,000 j/	1,675,000 k/	67,726,000	76,000		
1959-60	61,791,000 l/	767,000 l/	62,558,000	67,000		

Table 30A Cigarette Tax

CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, FY 1959-60 TO 2012-13

- a. Net of refunds for tax indicia on cigarettes that become unfit for use (See column 5).
 - b. A discount of .85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960, until August 1, 1967, the discount rate was 2 percent.
 - c. Includes sales of indicia purchased on credit. Effective July 16, 1961, distributors have been able to purchase tax indicia on credit.
 - d. From July 1, 2001, through September 9, 2001, the surtax rate on smokeless tobacco ranged from 131 percent for moist snuff to 490 percent for chewing tobacco. Effective September 10, 2001, the surtax rate on smokeless tobacco was lowered to 52.65 percent.
 - e. Effective January 1, 1999, the overall tax rate on cigarettes was increased from 37 cents to 87 cents per pack under voter-approved Proposition 10. The additional 50-cent-per-pack tax was imposed to raise funds for early childhood development programs. Excludes \$87,978,766 in 1998-99 from the floor stocks taxes for both cigarettes and other tobacco products levied on January 1, 1999.
 - f. From July 1, 1998, through December 31, 1998, the surtax rate was 26.17 percent for other tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for other tobacco products. The new surtax is equivalent (in terms of the wholesale costs of other tobacco products) to a 50-cent-per-pack tax on cigarettes.
 - g. Effective January 1, 1994, the overall tax rate on cigarettes was increased from 35 cents to 37 cents per pack. The additional 2-cent-per-pack tax was imposed to raise funds for breast cancer research and education.
 - h. Effective January 1, 1989, an additional 25-cent-per-pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on other tobacco products. Excludes \$57,927,856 in 1988-89 and \$595,000 in 1989-90 from the floor stocks tax levied on January 1, 1989.
 - i. Effective August 1, 1967, the tax rate was increased from 3 cents to 7 cents per pack. On October 1, 1967, the rate was further increased to 10 cents per pack, with the stipulation that 30 percent of the tax be allocated to cities and counties. Includes \$6,515,209 from the 4-cent-per-pack floor stocks tax levied on August 1, 1967; and \$4,889,485 from the 3-cent-per-pack floor stocks tax imposed October 1, 1967.
 - j. Refunds made for distributors' discounts in the 1960-61 fiscal year on purchases made in the 1959-60 fiscal year have been deducted. These refunds amounted to \$324,000.
 - k. Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.
 - l. Includes \$2,673,048 from the 3-cent per pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia. During July and August of 1959, the tax was collected by invoice and no discount was allowed on these collections of \$8,123,700, nor on the \$2,673,048 tax on floor stocks.
- Note: Detail may not compute to total due to rounding.

Table 30B
Cigarette Tax

CIGARETTE DISTRIBUTIONS AND PER CAPITA CONSUMPTION, FY 1959-60 TO 2012-13

Fiscal year	Reported distributions			Apparent per capita consumption a/ (In packages)
	Total	Tax paid	Tax exempt	
2012-13	930,000,000	907,000,000	23,000,000	24.5
2011-12	972,000,000	951,000,000	21,000,000	25.8
2010-11	989,000,000	961,000,000	28,000,000	26.4
2009-10	1,002,000,000	972,000,000	30,000,000	26.9
2008-09	1,090,000,000	1,058,000,000	32,000,000	28.5
2007-08	1,131,000,000	1,107,000,000	24,000,000	29.9
2006-07	1,177,000,000	1,158,000,000	20,000,000	31.3
2005-06	1,209,000,000	1,190,000,000	19,000,000	32.5
2004-05	1,224,000,000	1,187,000,000	37,000,000	33.3
2003-04	1,234,000,000	1,184,000,000	50,000,000	34.0
2002-03	1,227,000,000	1,196,000,000	31,000,000	34.5
2001-02	1,271,000,000	1,237,000,000	34,000,000	36.3
2000-01	1,324,000,000	1,288,000,000	37,000,000	38.5
1999-00	1,390,000,000	1,353,000,000	38,000,000	41.2
1998-99	1,568,000,000	1,523,000,000	45,000,000	47.3
1997-98	1,717,000,000	1,668,000,000	48,000,000	52.6
1996-97	1,777,000,000	1,716,000,000	61,000,000	55.2
1995-96	1,811,000,000	1,742,000,000	69,000,000	56.9
1994-95	1,871,000,000	1,791,000,000	80,000,000	59.2
1993-94	1,903,000,000	1,824,000,000	79,000,000	60.6
1992-93	2,010,000,000	1,923,000,000	86,000,000	64.5
1991-92	2,144,000,000	2,050,000,000	94,000,000	69.8
1990-91	2,196,000,000	2,102,000,000	93,000,000	72.8
1989-90	2,311,000,000	2,219,000,000	92,000,000	78.2
1988-89	2,431,000,000	2,353,000,000	78,000,000	84.7
1987-88	2,657,000,000	2,570,000,000	87,000,000	94.9
1986-87	2,690,000,000	2,595,000,000	95,000,000	98.4
1985-86	2,730,000,000	2,632,000,000	98,000,000	102.3
1984-85	2,781,000,000	2,673,000,000	108,000,000	106.7
1983-84	2,792,000,000	2,675,000,000	117,000,000	109.9
1982-83	2,889,000,000	2,761,000,000	128,000,000	115.8
1981-82	2,947,000,000	2,811,000,000	136,000,000	120.4
1980-81	2,966,000,000	2,825,000,000	141,000,000	123.6
1979-80	2,892,000,000	2,744,000,000	148,000,000	122.9
1978-79	2,887,000,000	2,730,000,000	157,000,000	125.1
1977-78	2,940,000,000	2,774,000,000	166,000,000	130.0
1976-77	2,900,000,000	2,728,000,000	172,000,000	130.9
1975-76	2,909,000,000	2,722,000,000	187,000,000	133.7
1974-75	2,857,000,000	2,664,000,000	193,000,000	133.7
1973-74	2,827,000,000	2,620,000,000	207,000,000	134.4
1972-73	2,762,000,000	2,553,000,000	209,000,000	133.2
1971-72	2,720,000,000	2,505,000,000	215,000,000	132.9
1970-71	2,635,000,000	2,424,000,000	211,000,000	130.5
1969-70	2,594,000,000	2,393,000,000	201,000,000	130.2
1968-69	2,616,000,000	2,409,000,000	207,000,000	133.0
1967-68	2,596,000,000	2,383,000,000	213,000,000	134.0
1966-67	2,737,000,000	2,573,000,000	164,000,000	143.8
1965-66	2,706,000,000	2,547,000,000	159,000,000	144.9
1964-65	2,679,000,000	2,534,000,000	145,000,000	146.7
1963-64	2,564,000,000	2,433,000,000	131,000,000	144.3
1962-63	2,545,000,000	2,409,000,000	136,000,000	147.9
1961-62	2,450,000,000	2,320,000,000	130,000,000	147.3
1960-61	2,382,000,000	2,258,000,000	124,000,000	147.8
1959-60	2,190,000,000	2,085,000,000	105,000,000	139.7

a. Based on reported distributions and latest estimate of January 1 population for each fiscal year.

Note: Detail may not compute to total due to rounding.

Table 31

Insurance Tax

2012 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 2013, BY COMPANY

Name of Company	Taxable premiums	Total tax assessed
FIRE AND CASUALTY INSURERS		
ACE American Insurance Company	\$496,817,000	\$11,675,191
Allstate Indemnity Company	1,296,035,000	30,456,834
Allstate Insurance Company	1,103,657,000	25,935,942
AMCO Insurance Company	656,919,000	15,437,586
Arch Insurance Company	215,160,000	5,056,254
California Capital Insurance Company	261,998,000	6,156,942
Chartis Property Casualty Company	254,970,000	5,991,795
Coast National Insurance Company	331,990,000	7,801,767
Companion Property And Casualty Insurance Company	229,236,000	5,387,039
Continental Casualty Company	416,781,000	9,794,358
CSAA Insurance Exchange	1,849,373,000	43,460,271
Cypress Insurance Company	324,371,000	7,622,717
Employers Compensation Insurance Company	294,969,000	6,931,776
Everest National Insurance Company	296,141,000	6,959,310
Factory Mutual Insurance Company	377,987,000	8,882,689
Farmers Insurance Exchange	1,193,360,000	28,043,970
Federal Insurance Company	975,880,000	22,933,178
Fire Insurance Exchange	813,258,000	19,111,572
Fireman'S Fund Insurance Company	313,002,000	7,355,544
GEICO General Insurance Company	566,678,000	13,316,927
GEICO Indemnity Company	228,094,000	5,360,221
Golden Eagle Insurance Corporation	257,187,000	6,043,887
Government Employees Insurance Company	213,566,000	5,018,789
Hartford Casualty Insurance Company	285,316,000	6,704,936
Hartford Fire Insurance Company	239,167,000	5,620,421
Hartford Underwriters Insurance Company	310,054,000	7,286,279
IDS Property Casualty Insurance Company	242,577,000	5,700,566
Infinity Insurance Company	604,635,000	14,208,933
Insurance Company Of The West	321,142,000	7,546,834
Interinsurance Exchange Of The Automobile Club	1,900,426,000	44,660,012
Liberty Mutual Fire Insurance Company	655,878,000	15,413,135
Liberty Mutual Insurance Company	395,057,000	9,380,224
Mercury Casualty Company	509,207,000	11,966,363
Mercury Insurance Company	1,266,648,000	29,766,234
Mid-Century Insurance Company	1,771,669,000	41,634,230
National Union Fire Insurance Company Of Pittsburgh, Pa	819,543,000	19,259,266
Nationwide Mutual Insurance Company	237,742,000	5,586,936
Philadelphia Indemnity Insurance Company	312,111,000	7,334,612
Progressive Choice Insurance Company	394,695,000	9,275,331
Progressive West Insurance Company	294,921,000	6,930,634
QBE Insurance Corporation	225,320,000	5,295,030
Safeco Insurance Company Of America	559,735,000	13,153,768
The Standard Fire Insurance Company	217,793,000	5,118,124
State Compensation Insurance Fund	864,384,000	20,313,020
State Farm General Insurance Company	2,137,605,000	50,233,713
State Farm Mutual Automobile Insurance Company	2,816,684,000	66,192,066
Travelers Property Casualty Company Of America	1,188,435,000	27,928,211
Truck Insurance Exchange	352,382,000	8,280,980
21St Century Insurance Company	530,925,000	12,476,729
United Services Automobile Association	480,192,000	11,284,513
USAA Casualty Insurance Company	509,538,000	11,974,133
Wawanesa General Insurance Company	315,156,000	7,406,166
Zenith Insurance Company	304,547,000	7,156,859
Zurich American Insurance Company	718,877,000	17,390,313
731 other fire and casualty insurers a/	19,406,878,000	458,778,631
Totals for fire and casualty insurers	\$54,156,668,000	\$1,275,991,761

a. Each having a total tax of less than \$5,000,000. In addition, there were 147 fire and casualty insurers that reported no tax liability.

Table 31

Insurance Tax

2012 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 2013, BY COMPANY

Name of Company	Taxable premiums	Total tax assessed
LIFE INSURERS		
AAA Life Insurance Company	\$154,800,000	\$3,595,533
Aetna Life Insurance Company	1,765,849,000	41,020,446
Allianz Life Insurance Company Of North America	214,973,000	3,930,305
American Family Life Assurance Company Of Columbus	351,416,000	8,258,287
American Fidelity Assurance Company	124,892,000	2,920,509
American General Life Insurance Company	389,736,000	9,107,698
Anthem Blue Cross Life And Health Insurance Company	4,535,386,000	106,581,564
Aviva Life And Annuity Company	222,545,000	5,170,930
Axa Equitable Life Insurance Company	304,716,000	7,045,201
Blue Shield Of California Life And Health Insurance Company	1,973,121,000	46,368,332
Colonial Life & Accident Insurance Company	132,328,000	3,109,711
Connecticut General Life Insurance Company	771,320,000	18,118,986
Farmers New World Life Insurance Company	268,046,000	6,289,004
Fidelity & Guaranty Life Insurance Company	200,145,000	3,531,493
Genworth Life And Annuity Insurance Company	195,397,000	4,526,783
Genworth Life Insurance Company	330,660,000	7,729,672
The Guardian Life Insurance Company Of America	482,749,000	11,250,054
Hartford Life And Accident Insurance Company	234,163,000	5,502,835
Hartford Life And Annuity Insurance Company	209,220,000	4,784,834
Health Net Life Insurance Company	845,540,000	19,870,199
John Hancock Life Insurance Company (U.S.A.)	709,103,000	16,422,430
Kaiser Permanente Insurance Company	209,573,000	4,924,969
Liberty Life Assurance Company Of Boston	196,456,000	4,616,714
Life Insurance Company Of North America	391,131,000	9,191,577
Lincoln Benefit Life Company	248,052,000	5,781,207
The Lincoln National Life Insurance Company	753,798,000	17,654,457
Massachusetts Mutual Life Insurance Company	485,537,000	10,103,304
Metlife Investors USA Insurance Company	256,042,000	5,757,357
Metropolitan Life Insurance Company	1,425,868,000	32,597,001
Minnesota Life Insurance Company	253,551,000	5,927,586
Nationwide Life Insurance Company	175,533,000	3,878,541
New York Life Insurance And Annuity Corporation	492,744,000	9,591,747
New York Life Insurance Company	873,399,000	20,211,457
The Northwestern Mutual Life Insurance Company	674,814,000	15,783,638
Pacific Life Insurance Company	710,538,000	13,504,097
Primerica Life Insurance Company	297,539,000	6,992,165
Principal Life Insurance Company	387,109,000	8,786,007
Protective Life Insurance Company	232,620,000	5,461,474
Pruco Life Insurance Company	371,248,000	8,711,298
The Prudential Insurance Company Of America	1,599,503,000	17,080,149
Reliance Standard Life Insurance Company	121,034,000	2,844,305
Reliastar Life Insurance Company	302,899,000	7,092,519
Riversource Life Insurance Company	154,426,000	3,589,040
Security Life Of Denver Insurance Company	125,283,000	2,927,180
Standard Insurance Company	315,912,000	7,419,813
State Farm Life Insurance Company	365,810,000	8,558,015
Sun Life Assurance Company Of Canada	230,110,000	5,399,515
Transamerica Life Insurance Company	532,275,000	12,335,324
United Of Omaha Life Insurance Company	278,454,000	4,860,048
Unitedhealthcare Insurance Company	1,395,270,000	32,788,846
Unum Life Insurance Company Of America	378,014,000	8,883,331
USAA Life Insurance Company	216,887,000	4,114,871
Western Reserve Life Assurance Company Of Ohio	246,233,000	5,781,392
347 other life insurers b/	5,437,261,000	126,347,869
Totals for life insurers	\$34,551,028,000	\$774,631,619 c/
Totals for fire and casualty insurers	54,156,668,000	1,275,991,761 c/
Totals for title insurers d/	396,543,000	13,353,793 c/
Totals for all insurers	\$89,104,239,000	\$2,063,977,173

b. Each having a total tax of less than \$2,800,000. In addition, there were 33 life insurers that reported no tax liability.

c. Retaliatory taxes of \$3,310,217 for fire and casualty insurers, \$2,501,780 for life insurers, and \$4,035,058 for title insurers have been included in the assessments by company.

d. Includes 14 insurers. In addition, there were two title insurers that reported no tax liability.

NOTE: Detail may not compute to total due to rounding.

Table 32

Insurance Tax

SUMMARY OF INSURANCE TAXES ASSESSED IN 2012 AND 2013 AGAINST
COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER ^{a/}

Type of insurer	Assessments on 2011 business		Assessments on 2012 business		Percent change in assessments
	Number	Amount	Number	Amount	
Fire and Casualty	1,038	\$1,229,881,648	1,052	\$1,275,991,761	3.7
Life	487	745,414,324	487	774,631,620	3.9
Title	22	11,187,568	20	13,353,793	19.4
Subtotals	1,547 b/	\$1,986,483,540 b/	1,559 c/	\$2,063,977,174 c/	3.9
Ocean Marine	564 d/	1,003,341	594 e/	462,932	-53.9
Totals	2,111	\$1,987,486,881	2,153	\$2,064,440,106	3.9
Adjustments:					
Deficiency assessments	60 f/	3,203,286 f/	88 g/	9,687,901 g/	-
Refunds and cancellations	18 h/	1,832,902 h/	46 i/	10,309,766 i/	-
Net adjustments	78	1,370,384	134	-621,865	-
Grand Totals	2,189	\$1,988,857,265	2,287	\$2,063,818,241	3.8

a. Includes self-assessments and Board assessments against companies licensed to write insurance on California risks.

b. Includes 175 retaliatory tax assessments totaling \$7,988,272 and 174 nil assessments.

c. Includes 178 retaliatory tax assessments totaling \$9,847,054 and 182 nil assessments.

d. Includes 476 nil assessments.

e. Includes 539 nil assessments.

f. Includes 16 initial assessments for prior years totaling \$1,054,724.

g. Includes 22 initial assessments for prior years totaling \$1,182,715. In addition, action on four petitions resulted in increases from original assessments: two assessment increases for \$120,657 pertained to return premiums; one assessment increase for \$202,134 involved premiums reported incorrectly to another state; and one assessment increase for \$140,649 concerned retaliatory tax.

h. Includes one petition cancellation for \$858,326 involving cash-basis reporting. Also included are one refund for \$602 pertaining to low income housing credits; three refunds for \$106,605 involved the computation of taxable annuities; five refunds for \$77,988 pertained to return premiums; two refunds for \$763,952 resulted from retaliatory tax computation errors; one refund for \$11,826 involved insurance tax that should have been reported and paid to another state; three refunds for \$13,507 pertained to overpayments of amounts due; and two refunds for \$96 involved clerical errors.

i. Includes one petition cancellation for \$808 concerning billing the wrong taxpayer due to incorrect information; one petition cancellation for \$50,805 pertained to the computation of taxable annuities; one petition cancellation for \$827,295 concerned retaliatory tax, and five petition cancellations for \$4,575,163 involved cash-basis reporting of taxable premiums. Also included are two refunds for \$449,071 pertaining to low income housing credits; four refunds for \$444,626 involving the computation of taxable annuities; eleven refund for \$3,521,774 concerning cash-basis reporting of taxable premiums; one refund for \$228 resulting from retaliatory tax computation errors; three refunds for \$140,701 concerning anti-fraud fees; one refund for \$144 involving ocean marine tax computation errors; six refunds for \$200,200 pertaining to penalties which were relieved but previously paid; one refund for \$5,896 concerning credit interest on taxes paid for a petition that was granted one refund for \$40,014 resulting from a Department of Insurance field audit; and eight refunds for \$53,041 involving clerical errors.

Table 33

Insurance Tax

**INSURANCE TAX ASSESSMENTS AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS,
LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND
TOTAL TAXES ASSESSED, 1911 TO 2012 a/**

Year of assessment	Number of assessments b/	Gross premiums tax rate	Taxes assessed on premiums c/	Local property tax credits allowed	Taxes assessed on underwriting profits: ocean marine d/	Total taxes assessed
2012	1,254 e/	2.35%	\$2,063,355,309	-	\$462,932	\$2,063,818,241
2011	1,275	2.35%	1,933,227,614	-	1,157,445	1,934,385,059
2010	1,286	2.35%	1,883,438,320	-	1,553,601	1,884,991,921
2009	1,259	2.35%	1,935,985,900	-	1,282,744	1,937,268,644
2008	1,233	2.35%	2,008,474,231	-	1,225,805	2,009,700,036
2007	1,191	2.35%	1,981,644,613	-	942,900	1,982,587,513
2006	1,208	2.35%	2,000,355,122	-	926,029	2,001,281,151
2005	1,219	2.35%	1,971,746,712	-	1,949,587	1,973,696,299
2004	1,237	2.35%	1,833,271,791	-	932,734	1,834,204,525
2003	1,265	2.35%	1,581,183,037	-	1,114,050	1,582,297,087
2002	1,260	2.35%	1,520,065,328	-	873,659	1,520,938,986
2001	1,272	2.35%	1,353,527,142	-	519,876	1,354,047,018
2000	1,295	2.35%	1,266,455,716	-	441,859	1,266,897,575
1999	1,269	2.35%	1,164,025,477	-	482,012	1,164,507,489
1998	1,262	2.35%	1,145,664,875	-	600,264	1,146,265,139
1997	1,244	2.35%	1,126,140,961	-	509,494	1,126,650,455
1996	1,256	2.35%	1,076,486,524	-	545,482	1,077,032,006
1995	1,241	2.35%	923,458,207 f/	-	540,624	923,998,831
1994	1,235	2.35%	1,077,737,837 f/	-	363,622	1,078,101,459
1993	1,245	2.35%	1,149,354,061	-	375,468	1,149,729,529
1992	1,271	2.35%	1,199,878,619	-	288,882	1,200,167,501
1991	1,293	2.46%	1,211,392,648	-	297,521	1,211,690,169
1990	1,329	2.37%	1,106,574,868	-	230,108	1,106,804,976
1989	1,291	2.35%	1,082,116,239	-	236,775	1,082,353,014
1988	1,250	2.35%	1,088,501,995	-	215,150	1,088,717,145
1987	1,207	2.35%	918,812,776	-	153,794	918,966,570
1986	1,196	2.33%	795,971,303	-	149,821	796,121,124
1985	1,182	2.33%	655,415,839 g/	-	85,824	655,501,663
1984	1,174	2.33%	584,371,566 g/	-	66,928	584,438,494
1983	1,144	2.33%	459,977,247 h/	-	183,981	460,161,228
1982	1,106	2.35%	472,564,778	-	225,083	472,789,861
1981	1,064	2.35%	448,279,043	-	145,962	448,425,005
1980	1,065	2.35%	429,220,590	-	100,375	429,320,965
1979	1,038	2.35%	396,746,131	-	144,456	396,890,587
1978	1,008	2.35%	363,448,942	-	74,843	363,523,785
1977	984	2.35%	299,589,171	-	37,018	299,626,189
1976	967	2.35%	248,384,123	\$17,840,567 i/	23,124	230,566,680
1975	992	2.35%	211,852,215	16,731,201	79,999	195,201,013
1974	1,010	2.35%	209,787,954	16,160,417	165,802	193,793,339
1973	989	2.35%	195,049,519	16,406,592	141,337	178,784,264
1972	977	2.35%	174,529,967	13,918,775	88,938	160,700,130
1971	915	2.35%	160,307,804	11,673,670	45,488	148,679,622
1970	894	2.35%	141,892,452	9,785,420	25,209	132,132,241
1969	830	2.35%	130,895,320	7,610,137	13,518	123,298,701
1968	787	2.33%	119,132,434	6,314,488	9,791	112,827,737
1967	782	2.33%	111,445,400	6,377,277	4,213	105,072,336
1966	791	2.33%	105,050,308	6,239,578	10,763	98,821,493
1965	833	2.33%	97,782,471	5,601,383	24,785	92,205,873
1964	826	2.35%	90,473,809 j/	4,979,745	38,516	85,532,580
1963	815	2.35%	82,521,529	4,766,754	44,475	77,799,250
1962	809	2.35%	75,504,917	4,291,305	42,206	71,255,818
1961	767	2.35%	71,235,283	3,854,507	39,688	67,420,464
1960	736	2.35%	65,169,948	3,341,844	20,307	61,848,411
1959	711	2.35%	58,377,347	3,153,605	13,601	55,237,343
1958	716	2.35%	53,461,244	2,714,160	19,843	50,766,927
1957	728 k/	2.35%	48,365,723	2,278,623	54,234	46,141,334
1956	828	2.35%	44,476,726	2,026,931	83,296	42,533,091
1955	809	2.35%	40,810,154	1,781,071	75,118	39,104,201
1954	803	2.35%	40,040,521	1,601,342	61,743	38,500,922
1953	796	2.35%	35,634,480	1,393,689	83,909	34,324,700

Table 33

Insurance Tax

INSURANCE TAX ASSESSMENTS AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911 TO 2012 ^{a/}

Year of assessment	Number of assessments b/	Gross premiums tax rate	Taxes assessed on premiums c/	Local property tax credits allowed	Taxes assessed on underwriting profits: ocean marine d/	Total taxes assessed
1952	782	2.35%	30,384,576 l/	1,331,108	123,333	29,176,801
1951	781	2.35%	26,404,608	1,266,639	144,753	25,282,722
1950	783	2.35%	24,045,733	1,099,147	96,719	23,043,305
1949	769	2.35%	23,689,427	915,103	75,616	22,849,940
1948	755	2.35% m/	21,045,450	770,733	69,962	20,344,679
1947	747	2.40% m/	17,947,419	742,767	99,247	17,303,899
1946	736	2.45% m/	15,006,118	650,649	112,839	14,468,308
1945	669	2.50% m/	14,280,911	798,892	17,528	13,499,547
1944	649	2.55% m/	12,448,604	1,040,342	12,293	11,420,555
1943	644	2.60%	10,705,855	1,187,720	8,862	9,526,997
1942	722	2.60%	10,910,696	1,327,026	58,012	9,641,682
1941	716	2.60%	9,765,166	1,423,682	42,312	8,383,796
1940	721	2.60%	9,337,235	1,485,265	15,232	7,867,202
1939	711	2.60%	9,178,000	1,522,282	8,451	7,664,169
1938	648	2.60%	9,152,539	1,701,221	8,203	7,459,521
1937	648	2.60%	8,419,953	2,101,365	12,525	6,331,113
1936	677	2.60%	8,339,449	1,585,835	14,859	6,768,473
1935	691	2.60%	7,426,551	802,800	15,055	6,638,806
1934	618	2.60%	6,038,675	658,425	23,420	5,403,670
1933	613	2.60%	6,444,305	551,582	22,233	5,914,956
1932	600	2.60%	7,265,420	628,330	16,414	6,653,504
1931	606	2.60%	7,675,738	701,657	10,051	6,984,132
1930	642	2.60%	7,562,017	531,820		7,030,197
1929	596	2.60%	7,043,079	533,006		6,510,073
1928	557	2.60%	6,656,275	463,857		6,192,418
1927	519	2.60%	6,257,109	775,429		5,481,680
1926	520	2.60%	5,624,943	727,043		4,897,900
1925	487	2.60%	5,013,263	672,891		4,340,372
1924	433	2.60%	4,678,225	283,415		4,394,810
1923	402	2.60%	3,886,015	244,610		3,641,405
1922	402	2.60%	3,389,065	143,395		3,245,670
1921	405	2.60%	3,204,242	116,311		3,087,931
1920	355	2.00%	1,936,937	73,812		1,863,125
1919	335	2.00%	1,602,908	54,581		1,548,327
1918	330	2.00%	1,406,225	51,621		1,354,604
1917	328	2.00%	1,201,601	48,750		1,152,851
1916	316	2.00%	1,109,342	44,070		1,065,272
1915	315	2.00%	1,062,569	40,113		1,022,456
1914	319	1.75%	856,999	40,902		816,097
1913	313	1.75%	803,618	40,914		762,704
1912	285	1.50%	637,964	35,759		602,205
1911	258	1.50% n/	532,375 n/	12,160		520,215

a. Includes self-assessments and Board assessments against companies licensed to write insurance on California risks.

b. Includes only annual premiums tax assessments showing tax liability and ocean marine assessments.

c. Includes retaliatory assessments (except for the period from 1945, when the retaliatory tax law was repealed, through 1959 when the law was reestablished), penalties for late or nonfiling of returns, and adjustments of prior year taxes.

d. Includes penalties for late filing or nonfiling of returns. By constitutional amendment adopted in 1930, ocean marine insurance was removed from the scope of the gross premiums tax and subjected to 5 percent tax on underwriting profits.

e. Defined in footnote b. In addition, there were 178 retaliatory tax assessments and 721 returns that showed no tax liability of which 182 were for life, fire and casualty, and title insurers and 539 for ocean marine insurers.

f. Refunds granted as a result of court judgments on "Mini-Met" type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on "Mini-Met" type assessments amounting to \$33,204,784 in 1994 were also deducted.

g. Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under "Mini-Met" type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.

h. Refunds granted by court decision in the amount of \$31,299,011 for the principal office deduction for the year 1976 have been deducted.

i. This tax credit on the home or principal office in California was eliminated by Proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.

j. Excludes \$22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.

k. Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956 there were 93 such companies.

l. Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the Board.

m. The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company's 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices were eligible for offset.

n. The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910.

Table 34

Resources Surcharges

ENERGY RESOURCES SURCHARGE AND GAS CONSUMPTION SURCHARGE REVENUE, FY 1974-75 TO 2012-13

Fiscal year	Electrical Energy Tax	Gas Consumption Surcharge
2012-13	\$71,673,000	\$647,505,000
2011-12	74,163,000 a/	646,308,000
2010-11	56,915,000	597,161,000
2009-10	53,300,000	532,303,000
2008-09	57,049,000	448,137,000
2007-08	57,040,000	400,030,000
2006-07	56,357,000	440,430,000
2005-06	51,638,000	346,172,000
2004-05	64,427,000 a/	301,376,000
2003-04	58,173,000 a/	262,614,000
2002-03	46,086,000	227,945,000
2001-02	44,853,000	179,107,000
2000-01	47,931,000 b/	30,511,000
1999-00	45,539,000	
1998-99	43,191,000	
1997-98	41,454,000	
1996-97	42,542,000	
1995-96	42,588,000	
1994-95	41,296,000	
1993-94	40,706,000	
1992-93	41,349,000	
1991-92	39,863,000	
1990-91	40,246,000	
1989-90	39,358,000	
1988-89	38,086,000	
1987-88	36,942,000	
1986-87	35,142,000	
1985-86	34,824,000	
1984-85	34,432,000	
1983-84	32,131,000	
1982-83	30,729,000	
1981-82	30,994,000 d/	
1980-81	23,817,000 e/	
1979-80	19,022,000 f/	
1978-79	18,066,000 g/	
1977-78	17,670,000 h/	
1976-77	13,989,000	
1975-76	13,250,000	
1974-75	1,885,000 i/	

a. Effective January 1, 2004, the tax rate was increased to \$0.0003 per kilowatt hour. Effective January 1, 2005, the rate was reduced to \$0.00022 per kilowatt hour from \$0.0003.

Effective January 1, 2011, the rate was increased to \$0.00029 per kilowatt hour from \$0.00022 per kilowatt hour.

b. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.

c. This tax became effective January 1, 2001, on natural gas used by customers of a public utility gas corporation or interstate pipeline. The tax rate varies depending on the utility's service area and program costs.

d. Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum then allowed under the law.

e. Effective September 1, 1980, the tax rate was increased to \$0.00016 per kilowatt hour from \$0.00015. Effective March 1, 1981, the rate was increased to \$0.00019.

f. Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.

g. Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.

h. Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies and used in California became subject to the surcharge.

i. This tax became effective January 1, 1975, at a rate of \$0.0001 per kilowatt hour on the consumption of electrical energy in California.

Table 35

Telephone Taxes

EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL

TELEPHONE SERVICE TAX REVENUE, FY 1977-78 TO 2012-13

Fiscal year	Emergency telephone users surcharge a/	Universal telephone service tax b/
2012-13	\$79,152,000	-
2011-12	83,313,000	-
2010-11	86,507,000	-
2009-10	90,349,000	-
2008-09	107,795,000 c/	-
2007-08	103,748,000	-
2006-07	112,154,000 d/	-
2005-06	130,911,000	-
2004-05	128,463,000 e/	-
2003-04	136,124,000	-
2002-03	131,239,000	-
2001-02	125,381,000	-
2000-01	121,640,000 f/	-
1999-00	104,237,000	-
1998-99	93,964,000	-
1997-98	90,842,000	-
1996-97	81,477,000	-
1995-96	73,080,000	-
1994-95	74,645,000 g/	-
1993-94	70,889,000	-
1992-93	67,445,000	-
1991-92	69,910,000	-
1990-91	64,725,000	-
1989-90	52,110,000 h/	-
1988-89	41,588,000	-
1987-88	40,529,000	\$11,702,000 i/
1986-87	40,985,000	42,627,000 j/
1985-86	34,437,000	83,707,000
1984-85	30,178,000	57,637,000
1983-84	25,356,000	
1982-83	23,057,000	
1981-82	20,052,000	
1980-81	15,759,000	
1979-80	15,142,000	
1978-79	14,069,000	
1977-78	8,747,000	

a. This tax became effective July 1, 1977, at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.

b. This tax became effective July 1, 1984, at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.

c. Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the "911" emergency system.

d. Effective November 1, 2006, the tax rate was reduced to 0.50 percent.

e. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.

f. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.

g. Effective November 1, 1994, the tax rate was increased to 0.72 percent.

h. Effective November 1, 1989, the tax rate was increased to 0.69 percent.

i. Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.

j. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.

Table 36A

Other Taxes And Fees

HAZARDOUS SUBSTANCES TAX, INTEGRATED WASTE MANAGEMENT FEE, CALIFORNIA TIRE FEE, OCCUPATIONAL LEAD POISONING PREVENTION FEE, AND MARINE INVASIVE SPECIES FEE REVENUE, FY 1981-82 TO 2012-13

Fiscal year	Hazardous Substances Tax a/	Integrated Waste Management Fee b/	California Tire Fee c/	Occupational Lead Poisoning Prevention Fee d/	Marine Invasive Species Fee e/
2012-13	\$72,534,000	\$40,911,000	\$51,983,000	\$3,207,000	\$4,526,000
2011-12	75,045,000	40,790,000	48,992,000	3,154,000	4,364,000
2010-11	71,008,000	42,295,000	47,908,000	3,080,000	4,970,000
2009-10	76,399,000	41,910,000	45,536,000	3,641,000	4,304,000
2008-09	79,091,000	48,556,000	46,863,000	3,399,000	3,964,000
2007-08	76,533,000	54,680,000	55,027,000	3,299,000	2,722,000
2006-07	67,850,000 f/	57,609,000	58,509,000	3,132,000	2,786,000
2005-06	66,208,000	61,171,000	59,955,000	3,086,000	3,001,000
2004-05	65,314,000	56,479,000	47,651,000 g/	2,990,000	3,522,000
2003-04	64,371,000	56,287,000	33,181,000	2,701,000	1,894,000
2002-03	66,789,000	54,979,000	31,898,000	2,598,000	1,140,000
2001-02	68,543,000	51,438,000	31,485,000	2,950,000	2,350,000
2000-01	58,696,000	50,277,000	14,658,000 g/	2,823,000	2,621,000
1999-00	52,279,000	46,318,000	4,979,000	2,435,000	1,502,000
1998-99	49,279,000	47,683,000	5,096,000	2,726,000	
1997-98	40,630,000	46,688,000	4,848,000	2,207,000	
1996-97	47,540,000	45,205,000	4,270,000 h/	2,323,000	
1995-96	49,382,000	45,960,000	4,051,000	2,325,000	
1994-95	51,662,000	46,615,000	3,591,000	2,452,000	
1993-94	62,465,000	28,696,000	3,438,000	2,182,000	
1992-93	72,306,000	47,989,000	3,464,000	1,586,000	
1991-92	81,937,000	46,395,000	3,511,000		
1990-91	81,953,000 i/	49,801,000	2,309,000 j/		
1989-90	76,792,000 k/	25,724,000			
1988-89	67,857,000				
1987-88	49,981,000				
1986-87	40,690,000 l/				
1985-86	24,324,000				
1984-85	24,791,000				
1983-84	21,254,000				
1982-83	16,065,000				
1981-82	3,455,000 m/				

a. This tax includes hazardous waste activity fees, disposal fee, environmental fee, facility fee, and generator fee.

b. This fee is jointly administered by the BOE and the Integrated Waste Management Board, and its successor, the Department of Resources Recycling and Recovery (CalRecycle). Until October 1, 1993, the fee was known as the Solid Waste Disposal Site Cleanup and Management fees.

c. This fee is jointly administered by the BOE and Integrated Waste Management Board, and its successor, CalRecycle.

d. This fee is imposed on employers with 10 or more employees in industries with documented evidence of the potential for occupational lead poisoning.

e. Effective January 1, 2000, this fee is collected from owners and operators of certain oceangoing vessels to fund programs to prevent the further introduction and spread of non-native aquatic nuisance species. Through December 31, 2003, it was known as the Ballast Water Management Fee.

f. Effective January 1, 2007, imposition of the environmental fee was expanded to also include general partnerships, limited partnerships, limited liability partnerships, limited liability companies and sole proprietorships, as well as corporations. Until December 31, 2006, the fee applied only to corporations.

g. Effective January 1, 2001, the tire recycling fee was replaced with the California Tire Fee and the rate increased to \$1.00 per tire from 25 cents per tire. The definition of "new" tire has been expanded to include a new tire sold with a new or used vehicle, including the spare. Effective January 1, 2005, the rate increased to \$1.75 from \$1.00 per tire.

h. Effective January 1, 1997, the existing fee was replaced with a new fee imposed on the purchase of any new tire, regardless of whether an old tire is left for recycling.

i. The hazardous substance (Superfund) tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.

j. The tire recycling fee was charged for each tire left by a customer with a retail facility.

k. Effective August 3, 1989, the BOE collects a series of activity fees, consisting of permit/variance fees, waste classification fees, and other activity fees. The environmental fee also went into effect August 3, 1989, and is imposed on certain businesses and other organizations in industry groups that use, generate, store, or conduct activities relating to hazardous materials.

l. The annual facility fee went into effect July 1, 1986, and is imposed upon operators of specified hazardous waste storage, treatment, and disposal facilities. The generator fee also became effective July 1, 1986, and is imposed on generators of hazardous waste who generate volumes of hazardous waste at an individual site and do not own or operate a hazardous waste facility at the same site.

m. Administration of the hazardous waste control tax was transferred to the BOE from the Department of Health Services effective September 24, 1981. The hazardous substance (Superfund) tax became effective September 24, 1981, and was imposed on the generators of hazardous waste who dispose of it in California.

Table 36B**Other Taxes And Fees**

WATER RIGHTS FEE, ELECTRONIC WASTE RECYCLING FEE, STATE RESPONSIBILITY AREA FIRE PREVENTION, AND TIMBER REGULATION AND FOREST RESTORATION REVENUE, FY 2003-04 TO 2012-13

Fiscal year	Water Rights Fee a/	Electronic Waste Recycling Fee b/	State Responsibility Area Fire Prevention c/	Timber Regulation and Forest Restoration d/
2012-13	\$75,202,000	\$51,983,000	\$75,202,000	\$7,189,000
2011-12	13,153,000	110,255,000		
2010-11	8,124,000	156,283,000		
2009-10	6,500,000	175,811,000		
2008-09	8,254,000	108,044,000		
2007-08	7,853,000	80,394,000		
2006-07	7,719,000	79,344,000		
2005-06	7,793,000	78,321,000		
2004-05	6,967,000	30,806,000		
2003-04	6,804,000			

a. Effective January 1, 2004, this fee is collected from water rights owners.

b. Effective January 1, 2005, retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs).

c. Effect on July 1, 2011, the State Responsibility Area Fire Prevention Fee (SRA) was created.

Currently, the fee is \$150.00 per habitable structure located within an SRA.

d. Effective January 1, 2013, the Timber Regulation and Forest Restoration Fund was created at a rate of 1 percent.

Table 37A
OTHER TAXES AND FEES
EWASTE FEE COLLECTIONS a/, FY 2005-06 TO 2012-13

Fiscal Year	<u>Video Display Size</u>			Total
	Small 4 inches to 15 inches	Medium 15 inches to 35 inches	Large More than 35 inches	
2012-13	\$31,800,998 b/	\$37,139,934 b/	\$17,265,484 b/	\$86,206,416
2011-12	31,292,477	52,653,451	19,583,280	103,529,208
2010-11	29,977,643 c/	79,126,936 c/	32,368,402 c/	141,472,981
2009-10	24,677,618	101,356,800	38,784,233	164,818,651
2008-09	16,083,237 d/	71,890,515 d/	26,075,305 d/	114,049,057
2007-08	16,690,948	50,233,251	12,826,021	79,750,220
2006-07	15,421,342	56,505,122	11,211,407	83,137,871
2005-06	15,213,945 e/	59,411,385 e/	6,071,837 e/	80,697,167

- a. Effective January 1, 2005 retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs). This revenue includes self-assessments from returns for sales and leases during the year; and, therefore, differs from the figures in Table 36B which are on a modified accrual basis.
- b. Effective January 1, 2013, the fee was decreased from \$6 to \$3 for small CEDs, from \$8 to \$4 for medium CEDs, and from \$10 to \$5 for large CEDs.
- c. Effective January 1, 2011, the fee was decreased from \$8 to \$6 for small CEDs, from \$16 to \$8 for medium CEDs, and from \$25 to \$10 for large CEDs.
- d. Effective January 1, 2009, the fee was increased from \$6 to \$8 for small CEDs, from \$8 to \$16 for medium CEDs, and from \$10 to \$25 for large CEDs.
- e. The eWaste recycling fee was first effective January 1, 2005, at the rate of \$6 per unit for small CEDs, \$8 per unit for medium CEDs, and \$10 per unit for large CEDs. The fee is based on the viewable size of the video display, measured diagonally.

Table 37B**Other Taxes And Fees****REPORTED CONSUMPTION OF COVERED ELECTRONIC DEVICES ^{a/}, FY 2005-06 TO 2012-13**

Fiscal Year	<u>Video Display Size</u>			Total
	Small 4 inches to 15 inches	Medium 15 inches to 35 inches	Large More than 35 inches	
2012-13	6,742,595	5,932,458	2,199,153	14,874,206
2011-12	5,215,278	6,581,546	1,958,289	13,755,113
2010-11	4,267,224	6,450,135	1,793,219	12,510,578
2009-10	3,084,771	6,334,853	1,551,431	10,971,055
2008-09	2,326,049	6,069,591	1,537,113	9,932,753
2007-08	2,781,824	6,279,214	1,282,589	10,343,627
2006-07	2,570,202	7,063,234	1,121,213	10,754,649
2005-06	2,535,620	7,426,466	607,139	10,569,225

a. Figures in this table represent taxable sales and leases compiled from monthly tax returns. The fee is based on the viewable size of the video display, measured diagonally.